The Solicitors' Journal

(ESTABLISHED 1857.)

*** Notices to Subscribers and Contributors will be found on page x.

NOTICE TO SUBSCRIBERS.—The Index to Vol. 73 (Part II), accompanied our issue of the 25th January last and should be returned with the numbers for binding (see advertisement on page vi). The prepaid Annual Subscription to Vol. 74 (£2 12s.) became due on 1st January.

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Current Topics.

Precedence of President of Probate Division.

A SMALL slip in the interesting article on the House of Lords as an appellate tribunal, which appears in the new volume of the "Encyclopædia of the Laws of Scotland," as to the position of the President of the Probate, Divorce and Admiralty Division, may make it of interest to recall the stages by which this high judicial office has gradually been increased in dignity. In the article above referred to it is stated that "by the Supreme Court of Judicature Act, 1881, the President of the Probate, Divorce and Admiralty Division of the High Court of Justice for the time being is also declared to be a Lord of Appeal." This is an error. By s. 4 of that Act the President for the time being was made an *ex-officio* judge of the Court of Appeal, which is not the same thing as being made a Lord of Appeal. The section did, however, increase his dignity, but it also provided that he was not to be entitled in the Court of Appeal to precedence "over any existing judge to which he would not have been entitled as a judge of the Supreme Court of Judicature if this Act had not passed." So the position continued for many years, the President, when sitting in the Court of Appeal, taking precedence among the Lords Justices according to the date of his appointment. But by the Administration of Justice Act, 1920, it is provided that he shall have rank and precedence next after the Master of the Rolls, and that provision is reproduced in s. 16, sub-s. (2), of the Supreme Court of Judicature Act, 1925. The President at the present time, Lord MERRIVALE, is, however, entitled to sit in the House of Lords in its judicial capacity, not by the mere fact that he is President of the Division of which he is the head, but by reason of the fact that he is a peer of Parliament who is holding "high judicial office." The present Lord Chief Justice and the Master of the Rolls, also being peers, are in the same way qualified to take part in the judicial work of the House of Lords.

An Industrial Society Decision.

REFERENCE WAS made some weeks ago in this journal, in Article XII of "Company Law and Practice," to the case of *re Wilts and Somerset Farmers Limited* [1928] Ch. 809 and [1929] 1 Ch. 321; a decision relating to a society registered under the Industrial and Provident Societies Act, 1893, where it was held by ROMER, J., as he then was, and the Court of Appeal, that alterations in the rules of the society requiring persons who were members of the society at the date of the alteration to take up further shares in the society, were binding on such members. This decision is one of a series relating to societies of this nature, and it seems that s. 22 of the Companies Act, 1929, was inserted so as to prevent the raising of the question whether these decisions could be applied to companies incorporated under the Companies Acts, so as to make it possible to alter the articles of a company in such a way as to bind a person who was a member at the date of the alteration to take more shares than the number held by him at the date of the alteration, or otherwise increase his liability to the company. The decision of the Court of Appeal in the *Wilts and Somerset Farmers' Case, supra*, has now, however, been reversed by the House of Lords by a majority (reported as *Hole* v. *Garnsey*, in *The Times* newspaper, Wednesday, 26th March, 1930). The matter is put briefly by Lord SUMNER, when he says, in the course of his judgment, that the question raised was virtually a claim that the society could, by the exercise of its power to make regulations and to alter or rescind them, compel members to invest capital in its business against their will, without, so far as his lordship could see, any limit at all. To this claim he returned an emphatic negative (as indeed one might perhaps foreshadow from his speech in the case of *Biddulph* v. *Agricultural Wholesale Society Limited* [1927] A.C. 76, at p. 89), and with one dissentient, this was the view taken by the House of Lords. In any event, such societies have been prohibited by statute from such a course of action since the 28th March, 1928, when the Industrial and Provident Societies (Amendment) Act, 1928, came into operation, so the decision in *Hole* v. *Garnsey, supra*, is now really of little practical importance, unless any further cases which occurred prior to the coming into force of the 1928 Act arise. This case, and *Biddulph's Case, supra*, however, may be remembered as being responsible for burdening the statute book with one redundant section, to wit, s. 22 of the Companies Act, 1929.

No Innocent Man Hanged.

WHETHER THE capital punishment controversy is to be settled by assertion and counter-assertion we are very doubtful. Authoritative statements are put forward by persons of experience both one way and the other, but on some subjects the *ipse dixit* of even the greatest is of little value. Personal temperament counts for too much. It is, too, an age which will not accept a statement without asking why it is made. We are, therefore, glad to see Lord BUCKMASTER sceptical upon the assertion of the negative, that "no innocent man is ever hanged." It is interesting to observe that in his evidence before the Select Committee now sitting, he used the same line of argument as we adopted in discussing this point (see p. 2 of our issue of 4th January last). It is, perhaps, a coincidence that he uses the same illustrative cases as we did—SLATER, BECK and HABRON—or may one conclude that

our paper is perused by high judicial authority. We advocate no pronounced views upon capital punishment, but we repeat that, if it is essential to the case in its favour that no mistake can possibly be made, then the death penalty stands condemned. In fact both sides can produce solid arguments one way and the other. The "no possible mistake" nonsense is a mere sop to softheartedness. The question is one to be settled on the balance of advantage to the community. The personal view of the writer is that there is a slight balance in favour of an experiment in abolition, and he would like to see an Act prohibiting the pronouncing or execution of the death penalty for a period of say five years, the matter thereafter to come up annually in the Expiring Laws Continuance Bill.

Doctor and Patient.

THE CASE recently decided by Judge HARGREAVES in the West London County Court, in which a doctor sued his patient for £58 in respect of fees due, presented some unusual features. The patient pleaded that he was overcharged, and that, against his wishes, the doctor visited him too frequently. In effect, it was argued for the defendant, that, if he chose to risk his life because he did not wish to pay for as many visits as the doctor deemed necessary, it was, in a colloquial phrase, which may perhaps be here permissible, "his funeral." His Honour, finding the matter one of difficulty, reserved judgment. Ultimately he decided that, so long as the relationship of doctor and patient lasted, it was for the former to judge how often his attendance was necessary. He quoted no authorities, and there do not appear to be any directly to the point, but it may be stated that, as a general rule, if a professional man is employed for a particular purpose, it is for him and not for his client or patient to decide the way in which that purpose is best accomplished. It is submitted, however, that the argument put forward on the doctor's behalf, went too far. No doctor, it was suggested, could allow a patient to risk complications setting in after an operation, and must therefore continue to see his patient as often as he thought fit. The answer to this argument is that a sane patient has the right at any moment to dismiss his doctor, and, if he does so, the latter has no further rights or duties whatever, other than the right of recovering payment for services already rendered. It may be suggested that the right course for a doctor who is told to come less often than he deems necessary is to give the patient the alternative of accepting his services on his own terms or not at all. The third course, however, of deferring to his patient's wishes and disclaiming responsibility may, perhaps, be in accordance with medical etiquette. It was held in *Re Harrison* [1908] 1 Ch. 282, that the out-of-pocket costs of briefing counsel unacceptable to a lay client, and whose retainer she had expressly forbidden, could not be recovered from her, although, by professional etiquette, he was entitled to the brief. Perhaps this decision may be cited as authority, if authority be needed, that lay clients and patients have directly nothing to do with professional etiquette. Indirectly, a barrister could possibly insist on his brief by objecting to anyone else holding it, but, with knowledge that the lay client preferred someone else, it is hardly conceivable that he would do so.

Separate Income of Wife.

A CASE involving the disposition of a married woman's separate income came before the court in *Re Harris ; Harris* v. *Public Trustee*, where the plaintiff claimed against the Public Trustee, as executor of her husband's will, an account of her separate income received by her husband during a certain portion of her married life. The plaintiff at the date of her marriage in 1875 was eighteen years old and her husband was thirty-two ; the plaintiff was entitled to about £250 a year from a trust fund, and from 1875 to 1919 the trustees remitted cheques first of all to the plaintiff, and then, by her direction in writing, to her husband's banking account, the plaintiff being in the habit of endorsing the cheques. In 1909 the previous arrangement was changed, and from that time onwards the plaintiff received the whole of the income from the above-mentioned trust fund. The plaintiff's husband died in 1926, but the plaintiff alleged that during the thirty-four years from 1875 to 1909 her husband received her separate income and claimed an account in respect of it against her husband's executor who happened to be in this case the Public Trustee. The plaintiff rested her claim on the ground that she had not made a free gift of her separate income to her husband during the above-mentioned period, and made various allegations of coercion and duress against her husband in order to support that contention. On the evidence, however, it was found as a fact that the plaintiff and her husband had lived a normally happy married life together for fifty-one years, but that the husband was very scrupulous and particular in money matters, and did not like his wife to ask him for money. In dismissing the plaintiff's claim, CLAUSON, J., pointed out that not a word had been heard of the alleged duress or coercion until after the husband's death, and held that there was no foundation for the claim which was made in respect of a period which terminated twenty years ago and some seventeen years before the death of the plaintiff's husband. In connexion with the above matters the law was established beyond all doubt in *Edward* v. *Cheyne* (1888), 13 A.C. 385, where the House of Lords laid it down quite definitely that a married woman may make an effectual gift of her separate estate to her husband. As LORD WATSON said (at p. 390), "The wife's consent to give need not be in writing nor in terms express, but may be matter of inference from the circumstances of the case, or the conduct of the spouses" ; and LORD MCNAGHTEN pointed out (at p. 398) that "Where the circumstances are such that the wife's consent or acquiescence may fairly be presumed, the presumption arises immediately on each receipt by the husband, and bars all claim on the part of the wife or her representatives ; to displace the rule it is not sufficient to show that the wife's separate income has accumulated in the husband's hands and remains unspent, or that the husband is himself a trustee of the wife's separate income, or that the wife is restrained from anticipation by the terms of the instrument under which her title is derived."

Proprietary Medicines.

DURING THE last few weeks the correspondence columns of *The Times* have borne testimony to the interest still exhibited by many people in the history and claims of a once-famous patent medicine, namely, Dr. James's Powder "for fevers and other inflammatory distempers." In large measure Dr. ROBERT JAMES, the compounder of the powder in question, owes his posthumous fame, not to the efficacy of his nostrum, but to the fact that he was a friend of Dr. JOHNSON, and to the acute controversy which arose after the death of GOLDSMITH, who had used the powder with, as was said, bad results. Its popularity, like that of many another patent and proprietary medicine, was, however, undoubted. It had a large sale. According to the late Mr. DOWELL'S valuable "History of Taxation and Taxes in England," the popularity of patent medicines was largely due to the fact that our forefathers, "filled with meat and beer, encased in leather and wool, and living in houses where the window, no longer lattice, but filled in with glass, had lost all right to the appellation of 'wind-door,' felt a craving for medicine, mainly for purposes of depletion, which, not satisfied by recourse to the ordinary apothecary and the prescriptions of members of the College of Physicians, called into existence a number of preparations from other hands." Observing the flourishing condition of the trade in medicinal preparations, the Chancellor of the Exchequer, in 1783, casting about for further subjects of taxation, decided to make these nostrums contribute their share to the national fisc ; and accordingly,

he required the vendors of such drugs (other than members of the medical profession) to take out an annual licence, and, further, he imposed a duty varying in amount with the price of the medicine "upon every box, packet, bottle, phial, or other inclosure." Later legislation, particularly the Medicine Stamp Acts of 1802 and 1812, made various alterations in the rates of duty imposed and mode of collection, and the later of these statutes contains a long schedule setting out the medicines brought within its ambit, these including, not only Dr. JAMES'S famous powder, but various other preparations bearing his name. The question whether new preparations come within the taxing provisions of these Acts has on many occasions come before the courts, the latest case on the subject being *Adam* v. *Zomogen Food Products Ltd.* [1929] S.C. (J.) 22, in which the Court of Justiciary in Scotland had to consider whether a preparation known as "Zomogen," advertised as a tonic food, came within the purview of the Acts as a medicine and so liable to duty. The court held that the method in which the preparation was manufactured, used and sold rendered it liable to duty. The propriety of requiring a stamp on medicinal preparations has frequently been attacked on the ground that its presence is apt to beget in the minds of the ignorant public the impression that it implies a Government guarantee of the efficacy of the medicine. This may have been the case at one time, but it is doubtful whether such a misconception obtains nowadays. At all events, no Chancellor of the Exchequer, so long as he needs revenue—and in these days he needs it more than ever—is likely to abandon a tax whose yield, if not very great, is at any rate not negligible. For the year ending 31st March, 1929, the net receipts from the medicine stamp duty was £1,333,512, a larger sum than for most of the immediately preceding years.

Siamese Twins.

"SIAMESE TWINS," says Murray's English Dictionary, were "two male natives of Siam, CHANG and ENG (1814–1874), who were united by a tubular band in the region of the waist." There must have been before, and there have been since their appearance, a number of cases in which erring nature has produced similar phenomena, and the adjective "Siamese" is invariably applied. It is not difficult to appreciate the innumerable difficulties under which such twins must of necessity labour, and it is equally easy to realise that their unfortunate condition cannot entail any advantages, unless it be, perhaps, that such as are so minded can earn a livelihood with a minimum of effort by submitting themselves for exhibition purposes. Even in that direction, however, there may be much healthy competition, and with reference to the original Siamese twins, *The Times* of the 26th November, 1829, refers to a statement in the Paris papers to the effect that the Sardinian girl with two heads had died on the preceding day and the Siamese twins would therefore have a clear field in that capital. In America, however, according to Siamese twins there, there does exist an additional advantage. The twins claim to have been permitted to travel on the United States railways with *one* ticket. An application by the same twins to travel to Europe on one ticket, however, has been met with a refusal by the steamship company on the ground that travel at sea includes meals, whereas railway travel does not. An obvious and understandable objection. Two individual and independent personalities united corporeally in such manner that the will of one cannot be effected without the consent of the other presents the possibility of difficult legal problems, the importance of the solution of which is only minimised by the rarity of the cases. The terms of a contract desired to be entered into by one twin, for instance, may be as inseverable as the twins themselves, but that legal redress for a breach would not equally affect both. The cases, however, as observed, are rare, and where they do exist mother nature appears by way of compensation to have modelled their mentalities so that they are generally *ad idem* in matters that materially affect them both.

An International Loadline.

SECTION 469 of the Merchant Shipping Act, 1894, enacts that: "The Board of Trade may suspend or cancel the certificate of any master, mate or engineer if it is shown that he has been convicted of any offence." The Merchant Shipping Advisory Committee of the Board of Trade, which has recently been considering the question of the introduction of an international loadline as a protection against the overloading of vessels, was requested, *inter alia*, to give an opinion whether the Board should give notice that they would, with regard to British ships, after a certain date exercise their powers under the above section of cancelling or suspending a master's or officer's certificate in proved cases of deliberate overloading. The Committee did not agree with that suggestion, however, on the ground that it would be contrary to the principle on which the Board had worked hitherto, that was, to refuse to cancel or suspend a certificate for an offence when penalties which Parliament regarded as suitable were attached to that offence. Cancellation or suspension should only be used when the conduct of the master or officer made it manifest that he was unfit to hold a certificate. The existing statutory maximum penalty for allowing "the ship to be so loaded as to submerge in salt water the centre of the disc indicating the load line" is by s. 422 of the Act of 1894, £100. That penalty, which in some cases might be no deterrent at all, in that the extra freight obtained by overloading would greatly exceed it, was, in the opinion of the committee, insufficient, and they recommended that the court should be empowered to exact a penalty not exceeding three times the freight on the estimated excess of cargo. Should that excellent advice be adopted it would go far towards reducing a mischief which has proved costly enough both in lives and in ships. There is, however, another aspect of the matter which should influence the Board of Trade in not taking action against the officers' certificates in respect of overloading. I refer to the question of duress. During the hearing of a case against a Cardiff shipowner in 1927 (71 SOL. J. 919) who was sentenced to twelve months' imprisonment in the second division for being party to sending his vessels to sea in so unseaworthy a condition that the lives of persons on board were endangered, the then Attorney-General said: "If people choose to gamble with the lives of sailors to put money into their pockets, I hope the jury will say that this is a practice which cannot be carried on with impunity." In the same case a shipmaster, replying to the Attorney-General's question, what advantage did a shipmaster derive from overloading, said that he feared the danger that was nearest, and that danger to-day was unemployment. A tramp ship's master, he added, would rather risk his life than lose his job. If, then, the Board of Trade were advised to exercise their powers under s. 469 (*supra*), the shipmaster's position would in some cases become almost intolerable, if he overloaded he would lose his certificate, if he didn't he would lose his job. The *Vestris* inquiry threw some light on the question of overloading, and the court recommended that the Board of Trade should invoke the assistance of consular or other independent responsible authorities to observe and record draughts of British vessels sailing from foreign ports and report to the Board. The Committee also rejected that recommendation on the ground that it would be a very expensive remedy and of doubtful utility.

With regard to vessels loading deck cargoes of timber in Scandinavian ports, it was recommended by the Loadline Committee, 1927-1929, that provisions should be made to allow such vessels under certain circumstances to have special loadlines allowing deeper immersion. An interesting case bearing on this point occurred in 1927 (*Radcliffe* v. *Buckwell*, 71 SOL. J. 535), when a vessel with a deck cargo of timber arrived at Hull from a Finnish port with her loadline submerged 8¼ inches. It was proved, however, that the additional immersion was entirely due to the timber having become

saturated with rain and salt water during heavy weather. Despite that, the master was fined £50 for allowing his ship to be overloaded, and on appeal the fine was upheld. Our comment on that case was that it meant that masters of such vessels should be accurate weather prophets on pain of penalty, a state of affairs clearly impossible.

The ultimate aim is to secure international recognition of the loadline, and the establishment of national inspection services in all ports, and the fulfilment of that aim would undoubtedly be in the best interests of all concerned, even the too avaricious shipowner, who would thus be prevented from literally throwing away lives and ships. It may be mentioned in conclusion that an international conference of shipowners was recently held at the London Chamber of Shipping to consider the report of the British Loadline Committee, 1927-1929, and that the conference has announced itself unanimously in favour of an international loadline being established.

An Early Bow Street Magistrate.

(*Continued from p.* 195.)

This made the disorder a hanging matter, and a cautious Solicitor-General "thought that as the Gin Act was, in the judgment of most people, a very severe law, it would look like doubling the severity of it, to make it become the subject of a capital prosecution." But DEVEIL was persistent, and urged his danger, which was indeed, very real. So in May, 1738, ROGER ALLEN was tried for his life at Westminster for remaining at the head of a mob three hours after the proclamation had been read and encouraging the people to pull down DEVEIL'S house and murder two informers who had taken refuge there. But ALLEN was a cunning fellow who feigned silliness, and the jury acquitted him on the ground that "at times he was out of his right mind." The crowd huzzaed, and Colonel DEVEIL had to swallow his resentment.

On another occasion he was the centre of a riotous scene in a theatre, and rated the folk assembled for their "Bear garden behaviour," again threatening to read the proclamation against riots. But he was unsupported and the matter dropped.

"It would require a volume, and that perhaps of a pretty large size, to enter into the particulars of the Colonel's employments as a magistrate at this season, for notwithstanding these little disappointments he was now in the height of his glory, and in all emergencies where a man of his capacity could be useful, no other man was thought of."

His office was now transferred to Bow Street, Covent Garden, which has never been without a police court since. There he had a dangerous episode with the London footmen, a most outrageous set of flunkeys, who got up a meeting "to find some measures to prevent bread being taken from them by Frenchmen." Some great people did not relish the collecting together of a crowd of disorderly menials, "therefore the Colonel was directed to hinder it." He did so, the result being reported in the "Daily Advertiser" of the 12th March, 1744. The footmen and others, prevented from meeting, attacked DEVEIL'S house in Bow Street, which next day "looked like a ship after an engagement." He had to draw his pistol, and was finally only rescued by the Guards. A scurrilous pamphlet entitled "The Justice and the Footmen" appeared, which we have not perused, contenting ourselves with reading a mock heroic poem entitled "The Deviliad." A copy is in the British Museum for those who want to read it. It is up to the following sample :—

"Who cool and dauntless saw the Bow Street Fray,
"And taught rebellious Lacqueys to obey."

We reach now the troubled hour of "the 1745." The colonel was very active as a justice of the peace, and a colonel of the Westminster Militia. He rendered "acceptable services in a very ticklish affair; and performed in a certain delicate manner, much easier to be conceived than expressed." We confess that, in a modern atmosphere, we find it difficult to understand this cryptic utterance; it reads as though it is meant to be offensive, a reading supported by a statement immediately following that the colonel got out of it "an ensign's commission" for his younger son. Knighthood had been conferred earlier, on the occasion of a loyal address to the Sovereign when danger from the north was threatening.

Colonel DEVEIL died in harness, being taken suddenly ill after having spent some time in examining a prisoner. It was apparently an apoplectic fit he had. He lingered till next day, the 6th October, 1746.

Though he married in succession four wives, and had twenty-five children, few of them seem to have survived to maturity; infant mortality was high in the eighteenth century.

One gathers from his unknown biographer that DEVEIL was a worthy and capable magistrate. He had some less pleasant characteristics, but on the whole shows up well as a man of probity in a venal age. He may, as the unknown one says, have freed the administration from "abundance of trouble, as well as doing them continual and acceptable pieces of service," and have got his reward. But he took the trouble to learn his business, and that he was a thoroughly practical and sensible man is shown by the little book published after his death, containing advice to brother justices.

"The very reputation of such a magistrate is a great security to property, and more effectual for intimidating rogues than a double watch."

DEVEIL'S own book shows him to have had a down (in the vigorous language of to-day) on Old Bailey lawyers. He seems to have been half afraid and half contemptuous of them. The fear was not altogether idle, for a magistrate who did his work in those days lay open to vexatious actions for technical errors in a way which we should now regard as most unfair. So "justices must be very cautious that they act in all Penal Statutes according to the Letter of the Law"; they "must keep as near as possible to the words of the statute in the warrants which they grant," and for their "own sake" always examine them before they set hand and seal to them. It is good and sound advice.

It is a pity we have to rely on one biographer. What we should like to read are the views upon him of the vestrymen of whom "he was the oracle"; of the people by whom "court was paid to him at the Sessions"; of the judge by whom he sat at the Old Bailey; and above all, of the colleagues of the masterful man. Perhaps, in the welter of printed matter surviving from the eighteenth century such materials exist. The present essayist has not time to search for them, but would gladly hear from anyone who has met with Colonel DEVEIL outside the memoirs so freely used here.

Ever after DEVEIL'S day Bow Street was definitely the locality of a court.

The *General Advertiser* for 10th December, 1748, speaks of HENRY FIELDING as a magistrate of Bow Street, Covent Garden, "formerly Sir THOMAS DE VEIL'S." FIELDING did not succeed directly to DEVEIL, but to a colleague named POULSON, who apparently died in the same house. The house seems to have belonged to JOHN DUKE OF BEDFORD. It was occupied after HENRY by JOHN FIELDING. The house is said by BOSWELL to have been pulled down by the Gordon rioters, who burned Sir JOHN'S furniture in the street, and this is repeated by DICKENS in "Barnaby Rudge." Doubt, which up to the present we have been unable to resolve, exists upon this point. But whether in this house or another, the dispensing of summary justice has gone on in Bow Street. The "public office" was recognised by the Middlesex and Surrey Justices Act, 1792, and was continued by the Metropolitan Police Courts Act, 1839. Alone of the Metropolitan police courts Bow-street is not the direct creature of statute.

The Prince and His Book.

One of the first matters to claim the interest of the Prince of Wales when he returns from his visit to Africa will undoubtedly be the progress of "The Legion Book."

This unique book, written and illustrated, at the Prince's personal invitation, by no fewer than fifty of the most famous novelists, poets and artists in this country, was published in aid of the British Legion, and The King expressly desired that the money resulting from its sale should be regarded as a thank-offering for his recovery.

In one of the last public speeches he made before sailing for Africa, at the beginning of this year, the Prince warmly commended "The Legion Book" to the public. He declared it to be "not a dud," but "a remarkable book"; and he added: "I would appeal to everyone who can afford to do so to buy a copy."

It is strongly hoped that a particularly wide response to the Prince's appeal will be made during his absence. If his expectations are to be realised, at least 100,000 copies of the book must be sold. It is certain that nothing would be more gratifying to him on his home-coming than the knowledge that this mark had been reached.

Admiral Sir Lionel Halsey, Comptroller and Treasurer to His Royal Highness, confidently believing that this greatly desired result can be achieved, has made special arrangements for the book to be obtained direct from St. James's Palace. Everyone who writes to him there will receive, with the copy or copies applied for, his acknowledgment on the Prince's behalf.

The price of the book is One guinea—and it is well worth it. Nothing quite like this royally-inspired composite work has ever been printed before. It is a scintillating store of wit and wisdom and beauty, comprised as it is of some of the finest things ever penned by Mr. Rudyard Kipling, Mr. John Galsworthy, Mr. G. K. Chesterton, Mr. Hilaire Belloc, Mr. Arnold Bennett, Mr. Aldous Huxley, Mr. Edgar Wallace, Mr. Hugh Walpole and Mr. Robert Bridges, the Poet Laureate—to name but a few of its universally-known authors. The fact too, that its illustrators include Sir William Llewellyn, President of the Royal Academy, Sir Arthur Cope, R.A., Professor William Rothenstein (who contribute, respectively, portraits of The Queen, The King and The Prince of Wales), Mr. Augustus John, A.R.A., and Mr. Max Beerbohm must make the book irresistible to all lovers of art.

Thus "The Legion Book" is in itself a most covetable treasure, but its worth to the possessor is more than doubled by its added virtue of being a means of helping a splendid cause. That cause is the welfare of the men who fought and faced death, and who, having survived the fight, are now finding it an even greater test of courage to face life; and it is, too, the succouring of the widows and children of those who have died after serving their country.

The proceeds from the sale of the book go to the Prince's personal fund for the British Legion—a fund with the administration of which he is personally associated.

It is suggested that not only private persons but also public bodies, municipal libraries, schools, colleges, clubs and other institutions will be anxious to ensure the complete success of the Prince's appeal.

All letters in regard to "The Legion Book" should be addressed to Admiral Sir Lionel Halsey, G.C.M.G., St. James's Palace, London, S.W.1, and the envelopes marked "L." Cheques should be made payable to "The Legion Book Fund."

YORKSHIRE SPRING ASSIZES.

The Commission Day for the Yorkshire Spring Assizes (County No. 3) to be held at Leeds for the whole of Yorkshire has been fixed for Monday, 5th May. The judges are Mr. Justice Avory and Mr. Justice McCardie, civil and criminal business and divorce cases from all the Ridings and the City of York will be taken at these Assizes.

Company Law and Practice.

XXIII.

The prohibition against allotment, unless the minimum subscription has been received, now runs as follows: "No allotment shall be made of any share capital of a company offered to the public for subscription unless the amount stated in the prospectus as the minimum amount, which, in the opinion of the directors, must be raised by the issue of share capital in order to provide for the matters specified in paragraph 5 in Part I of the Fourth Schedule to this Act has been subscribed, and the sum payable on application for the amount so stated has been paid to and received by the company" (s. 39 (1)).

One may pause there for a moment to observe that there is no longer any point in referring in the memorandum or articles to the minimum subscription. Under s. 85 of the Act of 1908, unless the minimum subscription was fixed by the memorandum or articles and named in the prospectus, the whole amount of the share capital offered for subscription was to be the minimum subscription; Table A of 1908 contained no reference to a minimum subscription: it was, however, the usual practice to include in the articles an article to the effect that the minimum subscription was to be seven shares, but this will no longer be effective for any purpose.

Following on the words quoted above from s. 39 (1), there is a proviso to the effect that, for the purposes of the subsection, a sum shall be deemed to have been paid to and received by the company if a cheque for that sum has been received in good faith by the company and the directors of the company have no reason for suspecting that the cheque will not be paid. This removes the difficulty, if it can be called such, created by the decision in *Mears* v. *Western Canada Pulp and Paper Co. Ltd.* [1905] 2 Ch. 353, referred to last week, and allows the directors to go to allotment as soon as cheques for the amount of the minimum subscription have been received, subject to the fulfilment of the two conditions set out above.

The minimum subscription is now the following: the minimum amount which, in the opinion of the directors, must be raised by the issue of the shares offered to the public for subscripton in order to provide the sums, or, if any part thereof is to be defrayed in any other manner, the balance of the sums, required to be provided in respect of each of the following matters:—

(*a*) the purchase price of any property purchased or to be purchased which is to be defrayed in whole or in part out of the proceeds of the issue;

(*b*) any preliminary expenses payable by the company, and any commission so payable to any person in consideration of his agreeing to subscribe for, or of his procuring or agreeing to procure subscriptions for, any shares in the company;

(*c*) the repayment of any moneys borrowed by the company in respect of any of the foregoing matters; and

(*d*) working capital.

The minimum subscription, as above defined, must also be stated in the prospectus (which is defined, in the same terms as in the Act of 1908, in s. 380 (1)); and, in addition to the sums required under (*a*), (*b*), (*c*) and (*d*) above, there must also be there set out the amounts to be provided in respect of (*a*), (*b*), (*c*) and (*d*) above otherwise than out of the proceeds of the issue, and the sources out of which those amounts are to be provided: s. 35 and 4th Sched., Pt. I, 5.

Section 82 of the Act of 1908 imposed an obligation on every company (except private companies or companies which had allotted shares or debentures before the 1st July, 1908), which did not issue a prospectus on or with reference to its formation, to file a statement in lieu of prospectus in the statutory form before allotting any shares or debentures.

This section re-appears as s. 40, and its scope has been somewhat enlarged, by making it apply also to a company which has issued a prospectus but has not proceeded to allotment thereunder. The statement in lieu of prospectus must now be delivered to the registrar of companies for registration at least three days before the first allotment, and the statutory form of statement in lieu of prospectus (5th Sched. to the Act of 1929) no longer requires a statement as to the minimum subscription.

Allotments made in contravention of the provisions of either s. 39 or s. 40, that is, allotments made either before the minimum subscription has been subscribed and the sum payable on application paid, or less than three days after the delivery to the registrar for registration of a statement in lieu of prospectus, whichever of the two requisites is applicable, are voidable at the instance of the applicant within one month after the holding of the statutory meeting, or, where the company is not required to hold a statutory meeting, or where the allotment is made after the holding of the statutory meeting, within one month after the date of the allotment (s. 41).

Under s. 82 of the Act of 1908 an allotment made before the filing of any statement in lieu of prospectus, where such filing was required, was illegal and void: *re Jubilee Cotton Mills* [1923] 1 Ch. 1; *re James Burton & Son* [1927] 2 Ch. 132. The *Jubilee Cotton Mills Case*, which was a decision of the Court of Appeal, went to the House of Lords (reported in [1924] A.C., at p. 958) and was reversed, but on grounds which made it unnecessary there to decide what was the effect of s. 82. Lord SUMNER did, however, express the view that such an allotment was not wholly void, but at the most voidable. Lord DUNEDIN expressed the contrary opinion, and in that way the matter stood, ROMER, J., in *re James Burton & Son, supra*, holding himself bound to follow the decision of the Court of Appeal in the *Jubilee Cotton Mills* Case on the point, and to hold that the allotment was void. All doubt is quieted by s. 41, and an allotment made before the delivery for registration of the statement in lieu of prospectus is now merely voidable at the instance of the applicant, and within the limit of time imposed by the section.

(*To be continued.*)

A Conveyancer's Diary.

Legal Estate Outstanding in Settlor's Personal Representatives —Beneficial Undivided Shares.

A point of some interest on the application of the transitional provisions of the L.P.A., 1925, was before the court in *re Forster; Somerville* v. *Oldham* [1929] 1 Ch. 146.

By a marriage settlement dated in 1890 after reciting that the intended wife (the settlor) was entitled to certain freehold property and that with a view to a settlement thereof the settlor had agreed that the property should be transferred to or made to vest in the trustees of the settlement, it was agreed that the trustees should stand possessed of the property in trust to pay the income to the settlor during the joint lives of herself and her husband, and after the death of either to the survivor, but as to the husband only until he should remarry, and after the death of the survivor (or remarriage of the husband if he should survive) should stand possessed of the property in trust for all the children of the marriage as the husband or wife should jointly appoint, and in default of a joint appointment (which happened) as the settlor should by will appoint. The settlor died in 1915 leaving her husband and six children surviving. By her will the testatrix appointed executors and devised and bequeathed two-thirds of her real and personal estate, subject to her husband's life interest under his marriage settlement, in trust for one daughter and one-third to another daughter. The executors proved the will in 1926. The husband married again in 1923.

The property comprised in the settlement had not been conveyed to the trustees, and the question was whether, in the events which had happened, the property was vested (*a*) in the trustees of the settlement, or (*b*) in the personal representatives of the settlor, or (*c*) in the two daughters of the settlor, the devisees under her will, and whether in any case upon the statutory trusts.

It may be mentioned that the court held that the devise in the settlor's will was a good exercise of her power of appointment in favour of the two daughters.

It is clear that immediately before the commencement of the L.P.A., 1925, the position was that the trustees of the settlement had the right to call for a conveyance of the property from the executors of the settlor.

The question was whether the L.P.A., 1925, had altered the position so as to exclude the rights of the trustees altogether, and if so, whether the property was vested in the executors of the settlor or in the appointees under her will, who were in equity entitled to it in undivided shares.

The transitional provisions of the L.P.A., which are in point, are by this time very familiar. In the first place, there is para. 3 of Pt. II of the 1st Sched., which reads:—

> "Where immediately after the commencement of this Act any person is entitled, subject or not to the payment of the costs of tracing the title and of conveyance, to require any legal estate (not vested in trustees for sale) to be conveyed to or otherwise vested in him, such legal estate shall, by virtue of this Part of this Schedule, vest in manner hereinafter provided."

and para. 6 (*b*) provides that—

> "Where the land is at the commencement or by virtue of this Act or any Act coming into operation at the same time subject or is by virtue of any statute made subject to a trust for sale, the legal estate affected shall vest in the trustees for sale (including personal representatives holding land on trust for sale) but subject to any mortgage term subsisting or created by this Act";

The result of that as applied to the facts in *re Forster* was that the legal estate vested in the trustees of the settlement unless the executors of the settlor held it upon trust for sale.

Turn now to para. 1 of Pt. IV of the 1st Sched., which provides that "where immediately before the commencement of this Act land is held at law or in equity in undivided shares vested in possession," then, sub-para. (1), "If the entirety of the land is vested in trustees or personal representatives . . . in trust for persons in undivided shares," then, clause (*b*), "the land shall be held by such trustees or personal representatives upon the statutory trusts."

The provisions of Pt. IV just referred to take effect before those of Pt. II, para. 3, so that if under Pt. IV, para. 1, the executors of the settlor became trustees for sale, the property did not vest in the trustees of the settlement under Pt. II, para. 3.

Now, immediately before the commencement of the Act, the legal estate was vested in the executors of the settlor and held by them in trust for the appointees under her will, who were entitled in undivided shares. Consequently, the provisions of Pt. IV, para. 1, applied, and the executors held upon the statutory trusts, and Clauson, J., so decided.

The effect of the transitional provisions of the L.P.A. as applied in *Re Forster* was, of course, to defeat the intention and purpose of the settlement in one respect. Instead of vesting the property in the trustees of the settlement, who were the persons intended to hold it, other persons were constituted trustees and invested with a trust for sale.

I agree with my correspondent who asked me to write on this question that there does not seem to be any valid reason in such cases for passing over the trustees of the settlement in favour of others who are strangers to the settlement, but

the L.P.A. provides us with so many instances of the kind that we have become quite accustomed to it.

In the state of facts which obtained in *re Forster*, however, the objection to clothing the executors of the settlor with trusts which more appropriately belonged to the trustees of the settlement was not of much practical importance, because the undivided shares were not settled and the two daughters of the settlor were undoubtedly entitled to require the executors to vest the property in themselves (or any persons whom they might appoint) as joint tenants upon the statutory trusts, and, if they so wished, they might have directed a conveyance to be made to the trustees of the settlement.

Landlord and Tenant Notebook.

Agreement for a Weekly Tenancy.

THE ordinary weekly tenancy agreement, under which cottages and flats are let to members of the working classes, is not usually reduced to writing. The tenant is generally given a rent book, which sometimes contains, printed inside the cover, what purports to be the terms of the agreement; but as the book only appears upon the scene after the contract has been made it is, apart from such a consideration as the absence of signature, of little value. Probably there are two main reasons why a proper written agreement is dispensed with. The first is that under normal circumstances the tenancy is so easily determined that no one would want to dispute its terms. The second is that the language of conveyancing is not intelligible to the ordinary weekly tenant, neither can he afford the expense of having it interpreted to him. With regard to the first objection, it should be remembered that, while the relationship can be put an end to by a week's notice, parties seldom contemplate a speedy determination of the tenancy. It is all to the good that a tenant should have a permanent record of terms binding him and his landlord; and the writer, from some experience as a "poor man's lawyer," is inclined to the view that much trouble would be avoided if tenants signed agreements and received agreements duly signed by their landlords. The sense of responsibility would be further heightened if these documents were written, not printed. As to the second difficulty, that of terminology, it is, of course, well known that attempts to substitute "plain language" for accepted technical phraseology often end disastrously, and in the case of an ordinary lease we agree that it may be advisable to use such a word as, say, "messuage," and explain its meaning to the client, just as one has to point out to him that the plain language of the proviso for re-entry does not mean what it says. But in the case of a weekly tenancy, many of the matters expressed in a long lease have no place, and we believe that an agreement could be phrased in a manner intelligible to the layman—which does not mean that words of more than two syllables must be rejected—on these lines:—

Terms of the tenancy of the flat numbered 3A, Lander Buildings, New Street, N.E.20, agreed to on 193 , by Leslie Lander, the landlord, and John Hodge, the tenant:—

(1) The tenancy commences on Monday, the 193 .

(2) The rent is £ a week. John Hodge agrees to pay this amount at the estate office, New Street, between 9 a.m. and 6 p.m., on every Monday, while the tenancy lasts. Payments are recorded in a rent book provided by Leslie Lander, the book being the property of John Hodge.

(3) John Hodge agrees not to obstruct Leslie Lander or persons employed by him in keeping the flat in all respects reasonably fit for human habitation, and agrees to do any additional work necessary to keep the flat in good and tenantable repair.

(4) John Hodge further agrees (*a*) not to use the flat otherwise than as a residence; (*b*) not to sub-let the flat or part of it, and not to take in lodgers; and (*c*) not to alter the structure of the flat.

(5) Leslie Lander agrees to pay all rates and taxes on the flat.

(6) Notice to quit must be in writing and may be served, if given by Leslie Lander, by leaving it at the flat; if given by John Hodge, by leaving it at the estate office, New Street.

The above records and contains parties, parcels, operative words, consideration, reddendum, habendum, and covenants. It expresses the divided responsibility for repairs (see *Jones* v. *Geen* [1925] 1 K.B. 659), because this is a point which needs bringing home to most tenants. It omits any covenant for quiet enjoyment, because this is unnecessary. It reminds the tenant of the landlord's burden in the shape of outgoings. It contains no covenant as to nuisance and annoyance to adjoining occupiers, because such a covenant is not easily enforced, and the trouble is best dealt with by notice to quit. Machinery is provided for serving the latter, and a status is given to the rent book. The parties are named and not described throughout in furtherance of the object of making the relationship more vivid than is usually the case.

Our County Court Letter.

THE CONTRACT OF AGISTMENT.

A QUESTION as to the amount of eatage was considered in the recent case of *Vevers* v. *Harrison*, at Otley County Court, where the plaintiff claimed £15 17s. for the agistment of ninety-nine lambs for nine weeks, and the defendant counter-claimed £18 for breach of contract. The plaintiff had 50 acres on one side of a road and 40 acres on the other side, his intention being to agist the lambs on each side alternately. Before the arrival of the defendant's lambs, however, the plaintiff bought 128 of his own, and he attempted to rescind the contract by offering £1 to the defendant, but on the latter's refusal his lambs were accommodated on the 50 acres. The defendant's case was that his lambs were to have had the run of 90 acres, but had been overcrowded on the 50 acres, with the result that they were late for the market, where the defendant lost 2s. each on their sale. It was contended for the plaintiff, however, that his advertisement (of 90 acres for 100 sheep) did not mean that they would have the run of the whole 90 acres at once, and that an agistor had the right to put animals where he liked, so long as they had plenty of eatage. His Honour Judge Woodcock, K.C., gave judgment for the plaintiff for the amount claimed, with costs, and dismissed the counter-claim.

It is to be noted that there is no implied stipulation as to the quality of the eatage of grass, as laid down in *Sutton* v. *Temple* (1843), 12 M. & W. 52. The defendant had agreed to take the eddish or eatage of the plaintiff's land, and duly stocked the latter with his beasts, but several of them died. This was due to their eating particles of old paint, which had been spread over the grass among the manure in the preceding spring, but without the plaintiff's knowledge. The defendant, therefore, refused to pay the first instalment of rent, but Lord Abinger, C.B., held that on a demise of land or the vesture of land for a specific term at a certain rent, the undertaking to pay is binding, whether or not the land answers the purpose for which it is taken. The judgment for the plaintiff for £20 at Lincoln Assizes was, therefore, upheld by the Court of Exchequer.

A feature of the last-named case is that, although certain expressions were borrowed from the law of landlord and tenant, the form of pleading shows that agistment is not a contract of tenancy. This appears also from *Richards* v. *Davies* [1921] 1 Ch. 90, in which the parties were landlord and tenant, and the defendant had covenanted not to underlet, but in his last year he advertised the grass keep for sale or to let. The plaintiff therefore claimed an injunction, but the

defendant contended that he was only following the Monmouthshire custom for the agistment of cattle. Mr. Justice P. O. Lawrence (as he then was) held, that the two contracts were different, as (1) agistment was the taking in by the farmer of another man's sheep or cattle (usually at so much per head per week) without binding himself to de-pasture them on any particular part of the farm ; whereas (2) a sale or letting of the grass keep was the grant for a definite period (usually in consideration of a lump sum) of the growing grass crop on a specified field. Judgment was therefore given for the plaintiff, and the counter-claim for £62 10s. (loss and damage due to the injunction) was dismissed.

Another aspect of the same subject was considered in *Masters* v. *Green* (1888), 20 Q.B.D. 807, a case under the then equivalent of the Agricultural Holdings Act, 1923, s. 35. The defendant had levied a distress for rent due from his tenant, and had seized the cattle of the plaintiff, who had paid the tenant £2 for " the exclusive right to feed the grass on the land for two weeks." The plaintiff claimed damages for trespass, on the ground that the cattle were privileged from distress by being " taken in by the tenant to be fed at a fair price " within the section. The County Court judge held that the above agreement was not a contract of agistment, and, as the statute did not apply, the distress was not illegal. This decision was affirmed in the Divisional Court, and Mr. Justice Field pointed out that the tenant had neither agreed to " take in " nor " to feed " the cattle, and that his payment was not the price of feed, but was in the nature of rent. Mr. Justice Wills concurred in upholding the judgment in favour of the defendant.

Practice Notes.

PERSONAL INJURIES FROM DANGERS UNDERFOOT.

In the recent case of *Taylor* v. *H. W. Woolworth & Co. Ltd.*, at Bristol County Court, the claim was for £35 as damages for injuries received in falling down a stairway at the defendants' stores. The plaintiff, having caught her shoe in a metal tread, had fallen sideways against the handrail, and suffered considerable pain. Corroborative evidence was given that the linoleum had been worn into holes, and that the metal edge was an eighth of an inch above the linoleum. The submission for the defence was that there was no evidence of a hidden trap or failure to warn the plaintiff, but on her behalf it was pointed out that the sole of her shoe was wrenched from the upper, at the spot where she tripped up. It was held that there was a case to answer. The defendants' evidence was that (*a*) the plaintiff had been flurried by some children, (*b*) the stairs were easier than those in the majority of offices or houses, and were in good condition, (*c*) the plaintiff's boots were in bad repair, and the right heel was half its original thickness. His Honour Judge Parsons, K.C., pointed out that a shopkeeper's duty was to take reasonable care that the premises were safe for persons using them in the customary manner and with care, and, having viewed the premises, he gave judgment for the defendants, with costs. The law on this subject was laid down by Mr. Justice Willes in *Indermaur* v. *Dames* (1866) L.R. 1 C.P., at p. 287.

A question of costs recently arose in the High Court in *Carter* v. *Bourne & Hollingsworth Ltd.*, in which the plaintiff claimed damages for injuries caused by a slip on a mosaic floor, alleged to be dangerous and defective. The defendants pleaded contributory negligence, and, the jury having found in their favour, obtained judgment and applied for costs. Mr. Justice Swift asked why costs were desired against a woman in the plaintiff's position, who had been injured on the premises of the defendants, and an undertaking was given that the order for costs would not be enforced unless the plaintiff appealed. The application was therefore granted.

Notes of Cases.

House of Lords.

Hole *v.* **Garnsey.** 25th March.

Industrial and Provident Society—Rules—Alteration of Rules—Liability of Members to take additional Shares.

This was an appeal from the Court of Appeal, 1929, 1 Ch. 321, and raised the question whether an association registered under the Industrial and Provident Societies Acts could, by the exercise of its power to make rules and to alter them, compel members to take additional shares. The appellant was a farmer and in 1910 became a member of a society called the Wilts and Somerset Farmers, Ltd., which was registered under the Industrial and Provident Societies Act, 1893. On 30th January, 1923, the society went into voluntary liquidation, and the appellant was placed on the list of contributories for additional shares. He denied liability, and this summons was taken out to determine the question. Romer, J., confirmed the decision of the liquidator to put the appellant on the list of contributories, and the Court of Appeal, without calling on the respondent, affirmed his judgment. From that decision the present appeal was taken.

Lord Buckmaster, in a dissentient judgment, said he was constrained to the view that the decision of that House in *Biddulph District Agricultural Society* v. *Agricultural Wholesale Society* [1927] A.C. 76, did involve that an alteration of the rules such as had been made in the present case was valid. The rules, therefore, would be good, subject only to the question whether they were void for uncertainty. He thought therefore that the appeal should fail.

Lord Dunedin said all the various amendments of the rules were carried by a three-fourth's majority of shareholders, but the appellant was not one of the majority, and never in any way assented to those alterations. The first question on the result of which the judgments of the courts below depended was whether the present case was ruled by *Biddulph's Case.* After examining that case in great detail, he came to the conclusion that the decision of the House of Lords depended on the fact that the appellant had acquiesced in the rules as altered. The Court of Appeal therefore were wrong in saying that this case was ruled by *Biddulph's Case.* He therefore came to the conclusion that a contract to take extra shares and incur extra liability which was not set forth but only introduced through a general power of amendment of the rules was too vague to be enforced and was bad at common law. He was of opinion that the appeal should be allowed.

Lord Sumner said the effect of the alterations was, in substance, to write down the nominal value of the shares which the appellant had paid up in full to one-third of their original value and to require him to take and pay for a number of further shares. To support a claim to such a power, either clear judicial authority, clear legislation or clear principle and necessity would seem to be required. In his opinion none were forthcoming. The opinion of the majority in *Biddulph's Case* appeared to be that, even apart from an express bargain evidenced in the correspondence and taking the form of an offer and acceptance of the new shares, the rules in question had received such a measure of assent from the complaining shareholder as prevented him from refusing to comply with them. That decision did not bind their lordships to support the respondent's case. He thought the appeal should be allowed.

Lords Atkin and Tomlin gave judgment to same effect as Lord Dunedin.

Counsel : *Vaisey*, K.C. and *H. S. G. Buckmaster ; Wilfrid Greene*, K.C., and *Rowland Thomas.*

Solicitors : *Ernest Bevir & Son*, for *H. Bevir & Son*, Wootton Bassett ; *Stephenson, Harwood & Tatham.*

[Reported by S. E. Williams, Esq., Barrister-at-Law.]

Court of Appeal.

Garland (Inspector of Taxes) *v.* Archer Shee.

Lord Hanworth, M.R., Lawrence and Greer, L.JJ.

7th, 10th, 11th February and 10th March.

REVENUE—INCOME TAX—INCOME FROM FOREIGN TRUST—"FOREIGN POSSESSION"—"STOCKS, SHARES OR RENTS"—APPLICABILITY OF FOREIGN LAW—INCOME TAX ACT, 1918, 8 & 9 Geo. 5, c. 40—RULES APPLICABLE TO SCHED. D, CASE IV, R. 1, CASE V, RR. 1, 2.

Appeal from a decision of Rowlatt, J.

By his will, Mr. Pell, domiciled in New York, left his residue upon trusts under which Lady Archer Shee was tenant for life. In *Baker* v. *Archer Shee* [1927] A.C. 844, the House of Lords decided that her husband, Sir Martin Archer Shee, was liable to assessment to income tax on her income from America generally, but directed that the matter should be remitted to the Commissioners to find whether the income from Mr. Pell's residue was from "securities" within Case IV, r. 1, of Rules Applicable to Sched. D of the Income Tax Act, 1918, or from "stocks, shares or rents" within Case V, r. 1, or from "possessions out of the United Kingdom other than stocks, shares or rents" within Case V, r. 2. In the last case, tax was only payable on sums actually received in this country; in the former cases on the total income, whether remitted or not. The Commissioners heard the evidence of two American lawyers as to the terms of the trust, the rights of the *cestui que* trust, etc., and they held that the case came within Case V, r. 2. Rowlatt, J., held that he was bound by their finding of fact. The Crown appealed, contending that the case must be dealt with under one or other of the other two cases. The court allowed the appeal, by a majority.

Lord HANWORTH, M.R., and LAWRENCE, L.J., thought that the evidence of the American lawyers themselves showed that sooner or later Lady Archer Shee would be entitled to the income in the hands of the trustees from stocks and shares. They could not withhold the income indefinitely, and the case was really governed by the previous decision.

GREER, L.J., dissenting, found that the Commissioners, as tribunal to find the facts, had correctly interpreted the American law. Lady Archer Shee might bring a claim against the trustees to enforce her rights, but she was not entitled to any specific dividends or specific income from stocks, shares or rents.

COUNSEL: *Sir W. Jowitt*, K.C. (A.-G.), *R. P. Hills*, for the Crown; *Latter*, K.C., and *Edwardes Jones*, K.C., for the respondent.

SOLICITORS: *Solicitor of Inland Reevenue; Lewis & Lewis.*

[Reported by G. T. WHITFIELD-HAYES, Esq., Barrister-at-Law.]

In re Shawdon Settled Estates.

Lord Hanworth, M.R., Lawrence and Romer, L.JJ.

11th March.

SETTLED LAND—TENANT FOR LIFE BANKRUPT—CONVEYANCE OF HIS LIFE ESTATE TO PERSON NEXT ENTITLED—INTENT TO EXTINGUISH LIFE—ESTATE—SETTLED LAND ACT, 1925, (15 GEO. 5, c. 18, s. 105).

A tenant for life of settled land was adjudicated bankrupt and his trustee in bankruptcy agreed to sell his life estate to the person next entitled under the settlement. The bankrupt refused to convey the legal estate, contending that he still retained the powers of a tenant for life, and was not bound to surrender them. The person next entitled, who was tenant in tail, applied by summons for a vesting order. Section 105, sub-s. (1) of the Settled Land Act, 1925, provides that, where the interest of a tenant for life is assured "with intent to extinguish the same" to the person next entitled, the statutory powers shall cease to be exercisable by the former tenant for life, and, without prejudice to any incumbrance, pass as if he were dead. The bankrupt, as respondent to the summons, opposed the application. Eve, J., held that "with intent" did not necessarily mean the intent of the tenant for life, but might mean of his trustee, and he made the vesting order asked. The bankrupt appealed. The court dismissed it.

Lord HANWORTH, M.R., said that he agreed with Eve, J., that s. 105 was in very wide terms. There was nothing to show that "with intent" must be strictly limited to the meaning with intent of the tenant for life himself.

COUNSEL: *Swords*, K.C., and *Belshawe*, for appellant; *Sir Thomas Hughes*, K.C., and *Church*, for respondent (the applicant below); *Wynn Parry*, for the trustees of the settlement; *Buckmaster*, for the trustee in bankruptcy.

SOLICITORS: *Beachcroft, Hay & Ledward; Oliver, Richards and Parker.*

[Reported by G. T. WHITFIELD-HAYES, Esq., Barrister-at-Law.]

High Court—King's Bench Division.

Goughs Garages *v.* Pugsley.

Greer and Romer, L.JJ. (as additional Judges of the K.B.D.).

4th March.

LANDLORD AND TENANT—NEW LEASE REQUIRED IN LIEU OF COMPENSATION—CLAIM BY RECEIVER FOR DEBENTURE-HOLDERS—PRACTICE—"PRESCRIBED FORM" FOR APPLICATION—LANDLORD AND TENANT ACT, 1927 (17 & 18 Geo. 5, c. 36), ss. 4, 5—COUNTY COURT (LANDLORD AND TENANT) RULES, 1928, Ord. LB, r. 2 (1).

Appeal from Bristol County Court.

The receiver for a company's debenture-holders brought a county court action, requiring a new lease of the company's premises to be granted to him, under the terms of s. 5 of the Landlord and Tenant Act, 1927. Two days later an order was made for the winding up of the company. When the case came on for hearing, the county court judge upheld two preliminary objections, and dismissed the action. The objections were, first, that the receiver would not, after the winding up order, acquire the new lease, and, secondly, that by reason of Ord. LB, r. 2 (1), of the County Court (Landlord and Tenant) Rules, 1928, which directs that a claim "for compensation in respect of any improvement . . . or for a new lease in lieu of compensation . . . shall be made in writing signed by the complainant or his solicitor . . ." the receiver should have applied in writing, in accordance with the rule. The receiver appealed. The court allowed the appeal, and directed the action to go back to the county court to be heard.

GREER, L.J., was of opinion that as the debenture, as is usual with debentures, gave power to "take possession of collect and get in the property charged" and for that purpose to take all necessary proceedings, the receiver could apply for the possibly valuable new lease; for too narrow a construction should not be applied to the word "property." On the second point, s. 4 of the Landlord and Tenant Act directed that a claim for compensation for loss of goodwill must be made in the "prescribed form," which was that laid down by r. 2 (1) of Ord. LB of the County Court Rules, but there was no such direction in s. 5, which dealt with the application for a new lease. If therefore, r. 2 (1) imposed a condition in the latter case not laid down by s. 5, it was, to that extent, *ultra vires* and void.

COUNSEL: *Buckmaster* and *R. F. Lyme*, for appellant; *Rayner Goddard*, K.C., and *E. H. C. Wethered*, for respondent (the landlord).

SOLICITORS: *Woodcock, Ryland & Co.*, for *Meade, King and Co.*, Bristol; *Middleton, Lewis & Clarke*, for *Inskip & Son*, Bristol.

[Reported by G. T. WHITFIELD-HAYES, Esq., Barrister-at-Law.]

Rex *v.* **Scoffin.**

Lord Hewart, C.J., Talbot and Finlay, JJ.

17th March.

Criminal Law—Borstal Sentence—Two Days over Age Limit—Criminal Justice Administration Act, 1914, 4 & 5 Geo. 5, c. 58, s. 10—Criminal Justice Act, 1925, 15 & 16 Geo. 5, c. 86, s. 46 (1).

This was an appeal against sentence by Sydney Scoffin, who was convicted of larceny at Rochdale Petty Sessions on the 22nd January, 1930. He was sent to the Manchester Assizes for sentence under s. 10 of the Criminal Justice Administration Act, 1914, as amended by s. 46 (1) of the Criminal Justice Act, 1925, where Swift, J., sentenced him, on the 18th February, 1930, to three years' detention in a Borstal institution. The appellant was under twenty-one years of age at the date of conviction, but on the commission day of the assizes, the 17th February, 1930, he was one day more than twenty-one, and on the day he was sentenced he was two days more. The question was whether it was competent, by reason of the terms of the section with regard to age, for the court to pass a sentence of detention in a Borstal institution.

Lord Hewart, C.J., in giving the judgment of the court stated the facts and the material dates, and said that the statute provided that a person might be sentenced to detention in a Borstal institution if it appeared to the court that the offender was not less than sixteen nor more than twenty-one years of age. The court had no doubt that the appellant was above the age referred to in the statute, and he must, therefore, be denied the benefits of Borstal. A sentence of six months' imprisonment in the second division was substituted, the sentence to date from the commission day of the Manchester Assizes.

Counsel: *E. G. Woodward*, for the appellant; *P. E. Brierley*, for the Crown.

Solicitors: *The Registrar of the Court of Criminal Appeal; The Director of Public Prosecutions.*

[Reported by Charles Clayton, Esq., Barrister-at-Law.]

Probate, Divorce and Admiralty Division.

Martin otherwise Crawley *v.* **Martin.**

Hill, J. 17th February.

Divorce—Nullity Petition on the Ground of Incapacity—Order for Custody of Adopted Child—Adoption of Children Act, 1926, 16 & 17 Geo. 5, c. 29, s. 5—Judicature (Consolidation) Act, 1925, 15 & 16 Geo. 5, c. 49, s. 193.

In this undefended suit for nullity on the ground of the husband respondent's incapacity to consummate the marriage, the wife petitioner asked for an order giving her the custody of the adopted child of the parties.

Counsel for the petitioner said that in September, 1927, the parties had adopted an infant boy, and in February, 1928, had obtained from the local justices an adoption order authorising them to adopt the child in pursuance of the Adoption of Children Act, 1926. The effect of s. 5 of that Act was to place the child in the same position as if he had been the lawful child of the parties, and in consequence it was submitted the petitioner was entitled to an order for custody under s. 193 of the Judicature Act, 1925, which would enable her to make a claim for maintenance of the child.

Hill, J., on pronouncing a decree *nisi* of nullity, made the order for custody as prayed.

Counsel: *Clifford Mortimer*, for the petitioner.

Solicitors: *Lake and Son*, for *Roach, Pittis and Co.*, Newport, Isle of Wight.

[Reported by J. F. Compton-Miller, Esq., Barrister-at-Law.]

Chalmers *v.* **Chalmers (Threlfall Intervening). King's Proctor showing Cause.**

Hill, J. 18th, 19th and 20th February.

Divorce—Dissolution—Decree *nisi*—Woman Intervener suggested *virgo intacta*—No Contest at Hearing—Finding of Adultery—Intervention by King's Proctor alleging Intervener *virgo intacta*—*Res judicata*—King's Proctor's Intervention Allowed—Matrimonial Causes Rules, r. 51.

This was a wife's suit for dissolution in which intervention by the King's Proctor was allowed in the following circumstances. The petitioner and respondent were married in 1923. The petitioner was a teacher of dancing and the intervener an assistant of hers. In 1927 the petitioner filed a petition for dissolution naming the intervener. The respondent and intervener filed answers denying the charges, but did not contest the petition further. At the hearing in January, 1929, it was brought to the notice of the Court, as a material fact to be disclosed, that there had been a suggestion that the intervener was *virgo intacta*, but a decree *nisi* was pronounced upon the evidence adduced, the Court intimating that the question whether the intervener was *virgo intacta* or not was one for the King's Proctor to investigate. In July, 1929, the King's Proctor intervened, and filed a plea alleging that a decree *nisi* had been obtained contrary to the justice of the case, in that the intervener was a *virgo intacta*, and no adultery had been committed. At the hearing of the King's Proctor's intervention a preliminary objection to the proceedings was taken on behalf of the petitioner on the grounds that all material facts had been disclosed to the court at the hearing of the petition, and that the finding of adultery was *res judicata*.

Hill, J., disallowing the preliminary objection, said that it had been submitted that the King's Proctor could not intervene to show that the intervener was in fact *virgo intacta* there having already been a finding of adultery upon the materials before the court at the hearing. That proposition raised the question whether the finding of adultery was *res judicata* and could not be questioned by the court in any suit. The present intervention by the King's Proctor came within the dictum of Sir James Hannen, P., in *Crawford* v. *Crawford* (1886), 11 P.D. 150, at p. 157: "If the Queen's Proctor comes to the conclusion that there is ground for supposing that a decree has been obtained contrary to the justice of the case, then it is his duty to intervene." Unless the court was prevented from investigating the plea that the woman was a virgin there was good ground for intervening. Information which came to the King's Proctor was on the court's invitation. Divorce Rule 51 showed the way in which the King's Proctor must act. A decree *nisi* was like any other order *nisi* made on the materials before the Court, and cause might be shown why it should not be made absolute. The appropriate person to show cause was the King's Proctor. It was desired to show that the intervener could not have committed adultery, and the intervention must proceed.

Evidence having been given proving that the intervener was *virgo intacta*, the King's Proctor's intervention was allowed, the decree *nisi* rescinded and the petition dismissed.

Counsel: *Sir James Melville*, K.C. (Solicitor-General) and *W. N. Stable*, for the King's Proctor; *Bayford*, K.C., and *Beddington*, for the petitioner; *d'Albuquerque*, for the respondent.

Solicitors: *The King's Proctor; Cohen & Cohen; Baker, Robinson & Spink.*

[Reported by J. F. Compton-Miller, Esq., Barrister-at-Law.]

HOUSE OF LORDS.

Minter *v.* Priest.

In the report of the above case, which appeared in our issue of the 29th ult., raising the question of professional privilege between solicitor and client, the name of leading counsel for the appellant should have been Mr. H. Infield, and not Mr. Inglefield.

POINTS IN PRACTICE.

Questions from Registered Annual Subscribers only are answered, and without charge, on the understanding that neither the Proprietors nor the Editor, nor any member of the Staff, is responsible for the correctness of the replies given or for any steps taken in consequence thereof. All questions must be typewritten (in duplicate), addressed to The Assistant Editor, 29, Breams Buildings, E.C.4, and contain the name and address of the Subscriber. In matters of urgency answers will be forwarded by post if a stamped addressed envelope is enclosed.

Reservation of Right to block Light—Whether registrable under L.C.A.

Q. 1877. It seems clear that, where a purchaser takes a building with windows overlooking adjoining land retained by the vendor, the only way to prevent him from acquiring an easement of light by prescription is to reserve to the vendor an express power to obstruct light at any time. See "K. & E.," 12th ed., Vol. I, Pt. I, p. 352, and cases there cited. There seems to be a distinction between a reservation of this sort, designed to prevent the Prescription Act from ever commencing to run, and a proviso merely excluding the doctrine of derogation, such as is referred to in "Everyday Points in Practice," Pt. VI, s. 1, cases 13 and 14, at pp. 346 and 347. The reservation, however, does not appear to operate as a restrictive covenant any more than the proviso does, and presumably it is incapable of registration as such a covenant. On p. 60 of the volume of "K. & E." mentioned above, in note (*a*), which begins on p. 59, it is stated that a simple light agreement between two neighbouring owners is not susceptible of registration, but the reason for this statement seems to be that such an agreement can be determined at will and does not therefore constitute an incumbrance. This rather suggests that an arrangement that cannot be determined at will does constitute an incumbrance and so can be registered. Can a reservation of a right to block light be registered on this ground? It appears to me that it cannot, for it is hardly either an agreement restrictive of the user of the purchaser's land or a right, whether legal or equitable, over that land; it is surely merely something that prevents the purchaser from acquiring a right for the benefit of the land.

A. Agreement is expressed with the view of the querist. What is registrable is a covenant or agreement restrictive of the user of land. The reservation is not a restriction of the user of the house conveyed. It concerns not a user of the house, but a user of an easement over adjoining land. Admittedly the easement, if it existed, would be "land" within the definition in the Act, but the reservation is not a restriction of its user; it is a negation of its existence. Supposing there was some other quasi-easement such as a drain running under the vendor's land. A provision in the conveyance that the right of drainage should not pass would not be a restrictive covenant. The case is analagous to that of the reservation of the right to block light.

Lease of Dwelling-houses at Ground Rent—Remedies for Recovery of Rent.

Q. 1878. A demised to B a plot of land with ten dwelling-houses reserving an annual ground rent of £15. B by way of sub-demise leased the premises to C, reserving an annual ground rent of £20. Both deeds contain the usual covenants and powers of distress and re-entry for non-payment of rent. C assigned separately each dwelling-house with the site thereof, subject to an apportioned yearly rent of £2 and the various properties now belong to several purchasers who bought from the respective assignees of C. B was not a party to any apportionment. The dwelling-houses or some of them are within the Increase of Rent and Mortgage Interest (Restrictions) Act, 1920. The ground rent due to B is in arrear £10 for one half year.

(1) Can B recover such sum by way of distress upon the goods in any one of the said dwelling-houses whether occupied by the owner or a tenant? If so, is leave to distrain required under s. 6 of the said Act?

(2) Is B entitled (if he prefers) to enter into possession of the property, and, if so, by what process?

(3) As an alternative, can B sue any one of the several purchasers for the entire rent under the covenant contained in the sub-demise?

Reference to any authorities or decisions on the points stated will be appreciated.

A. (1) B can distrain on the goods in any of the houses which is occupied by an assignee of C's term or in any of the houses which are occupied by a sub-tenant where the sub-tenancy commenced after the date of the lease to C. The question as to leave is a difficult one. On principle the case ought to be outside the Act, because the £20 rent is obviously less than two-thirds of the aggregate of the rateable value (s. 12 (7)), but in view of the difference of judicial opinion that most of the sections of the Act has evoked, we are inclined to suggest that it would be wise to take it that leave to distrain is required, although our own opinion is to the contrary. If B likes to agree to the apportionment of £2 a house, he can certainly distrain without leave for the apportioned part.

(2) If the lease to C has a proper proviso for re-entry B can bring an action of forfeiture. There is no other way in which he can take possession.

(3) An action lies against any of C's assignees for rent in respect of the part included in his assignment but not for the whole (*Curtis* v. *Spitty* (1835) 1 Bing. N.C. 756). B could sue for the whole rent if he joined all the assignees in one action, but judgment would probably be given against each for a part only; if the houses are of equal value, then £1 per house (*Salts* v. *Butterby* [1910] 2 K.B. 155). B can, of course, sue C on his covenant.

Vendor and Purchaser—Particulars Silent as to Land Tax.

Q. 1879. A purchased property from B in 1926, subject to a contract which incorporated the General Conditions of Sale of 1925. The contract was silent as to whether land tax was charged on the property. A requisition was made enquiring if any land tax, tithe rent-charge or other outgoing other than the usual rates and taxes, was charged on the property, and the reply was "Only tithe as stated in particulars." B sold the property to C and a claim has now been made for land tax, the collector stating that A paid the same for many years up to the time of the sale of the property to B. Having due regard to General Condition No. 20, and the specific enquiry made in requisitions, and the vendor's solicitors' reply, we shall be glad if you will state whether B or C can compel A to redeem the land tax or pay compensation.

A. The fact that the vendor's solicitors made a mistake in reply to requisitions could not alter the rights of the parties. A cannot be compelled to redeem, though he must pay arrears up to date of sale.

Water Charges and Dental Surgeries.

Q. 1880. I should be much obliged if you will kindly refer me to any recent cases with regard to waterworks' charges for dental surgeries. I have a case in point where a company have recently charged a dentist an extra sum in respect of water used in the surgery only, but the consumer objects, his case being that "a decision has been made by the High Court to the effect that water used for dental purposes by a dental surgeon must be regarded as water used for domestic purposes."

A. The consumer's contention is contrary to *Manchester Corporation* v. *Buttle* [1929] 2 Ch. 390; 45 T.L.R. 568.

Mr. Justice Eve there held, that a dentist's house was partly used for business, and the plaintiffs could therefore, make an extra charge over and above the ordinary rates, although the water was supplied for domestic purposes within the Manchester Waterworks Act, 1847, s. 93.

Standard Rent of Tied House.

Q. 1881. On the 3rd August, 1914, certain premises were let to A as a house and shop at a rent of sixteen shillings per week. On the 19th February, 1923 A surrendered his tenancy. On the 28th February, 1923 the premises were leased as from 19th February, 1923 to the B Company as a house and off-licence beer house for seven years at a rental of £60 per annum, the company paying the rates. The B Company, lawfully and with permission sub-let the premises to C as a tied house at a rental of £25 per annum, the B Company paying the rates. The B Company, whose tenancy will expire on 28th February, 1930, have refused to renew their lease. The B Company have given C notice to quit. C refuses to quit and claims to hold over as statutory tenant under the provisions of s. 15 (3) of the Rent and Mortgage Interest (Restrictions) Act 1920. The wording of this section is that a "sub-tenant shall be deemed to become the tenant of the landlord on the same terms as he would have held from the tenant if the tenancy had continued" which terms are £25 per annum clear of rates (the rates amount to more than the rent of £25). In *Glossop and Another* v. *Ashley* [1921] 2 K.B. 451, McCardie, J., held that the rent to be paid by the sub-tenant was the standard rent of 3rd August, 1914, with permitted increases. In that case, however, the sub-tenant was sub-tenant on the 3rd August, 1914, and the lease which had terminated was in existence on that date. In this case the lease did not commence until 19th February, 1923, and C was not therefore, the sub-tenant on 3rd August, 1914. What rent should C pay if he holds over on the expiration of the B Company's lease? Is it to be the rent he pays to the B Company or the standard rent paid by A in 1914, plus permitted increases?

A. The fact of C not having been the sub-tenant on 3rd August, 1914, is no ground for distinguishing the above case from *Glossop* v. *Ashley*, *supra*. The definition of "standard rent" in the Rent Act, 1920, s. 12 (*a*) applies to every case in which a house was let on the relevant date, independently of whether the tenant is the same or a different person when proceedings are started. The effect of s. 15 (3) is summarised too concisely in the question, as—although the section provides that the sub-tenant shall become tenant on the same terms—there is a further provision that the holding over is "subject to the Act." Bankes, L.J., pointed out in *Glossop* v. *Ashley* [1922] 1 K.B. at p. 5, that a statutory tenant must accept the statutory obligations, and if he remains in occupation it must be upon the terms which the statute enables the landlord to impose. On the above facts, therefore, the landlord is entitled to transfer to the tenant any burden or liability previously borne by the landlord, as permitted by the Rent Act, 1920, s. 2 (3). C will therefore not be entitled to continue in occupation merely by paying £25 per annum clear of rates, as he is liable for the standard rent of 16s. per week, plus permitted increases.

Option for Lease.

Q. 1882. By lease the lessor demised a shop for five years from the 25th December, 1924, "and at the expiration of the said term of five years the lessor hereby grants unto the lessee the option of a lease for a further term of five years." The lease expired on the 25th December, 1929, and on the 22nd January the lessee gave notice to the lessor that he desired the lease to be continued for the further term of five years. The lessor's solicitor said the notice was too late, as the option had been granted when the lease was signed and expired with the lease on the 25th December, 1929. The lessee's solicitor pointed out that by the lease the option does not arise until the expiration of the term and that the notice can be given within a reasonable time thereafter. The lessor's solicitor does not agree and requires double rent and immediate possession. Is he justified in his demand?

A. On the special wording of the option, the construction adopted by the lessee's solicitor is correct and the lessor's solicitor is not justified in his demand. In *Buckland* v. *Papillon* (1866) L.R. 2 Ch. 67, an underlessor agreed to let land for three years, and also, when called upon by the tenant, to grant him a lease for a further term. The tenant remained beyond the three years, and Lord Chelmsford, L.C., pointed out that there was no limitation of time within which the option was to be exercised, and, after the three years, the underlessee became a tenant from year to year and was still entitled to exercise the option. In *Rider* v. *Ford* [1923] 1 Ch. 541, the present Lord Russell of Killowen held that a similar option was exercisable even after the expiration of the original tenancy, so long as the relationship of landlord and tenant existed. The facts as stated in the question therefore come within the above decisions.

Reviews.

The Trial of Oscar Slater (1908-1928). Third Edition. Edinburgh and London: William Hodge & Co. Limited. Price 10s. 6d.

The Slater case is a painful matter to ponder. The police partly bungled and partly manipulated the case to fit a theory prematurely arrived at; some of the witnesses were reckless and unreliable; and the judge misdirected the jury upon an elementary principle. The conviction was definitely wrong.

Followed a hole-and-corner enquiry, discreditable treatment of an honest policeman, and stony refusals of further consideration. Finally, after the injustice of the conviction had been completely demonstrated, there was an over-cautious judgment quashing it, and then inadequate compensation, with more political stonewalling.

All hope of the truth has long vanished, but it is to the good that formal justice was at length done. Honour to those who never rested till it was done.

Mr. Roughead is a model editor. His third edition is exactly what it ought to be: a clear and balanced introduction and all the evidence, and the judgments set forth in order. After that the reader must do the rest. One reader, the present reviewer, is well pleased with the book, but profoundly dissatisfied with the case.

The Property Statutes Up to Date. Being a Supplement to the Second Edition of the "Law Notes' Guide to the New Property Statutes." Third Edition. By H. Gibson Rivington, M.A. (Oxon), and A. Clifford Fountaine. London: The "Law Notes" Publishing Offices. 5s. net.

This supplement brings the "Law Notes Guide to the New Property Statutes" up to date, by providing Addenda to that well-known book, giving references to the recent authorities and also an alphabetical digest of cases.

The authors have done their work well and given us just what was required in a convenient form.

With this supplement the "Law Notes Guide," maintains its place as one of the most valuable and reliable books on the new Law of Property legislation.

The Society of Incorporated Accountants and Auditors' Year Book. 1930.

The Incorporated Accountants' Year Book for 1930 (being the forty-third volume of the series), issued by the Council of the Society of Incorporated Accountants and Auditors, is now published. The volume is in a somewhat different form from that published in former years, and comprises alphabetical and topographical lists of members and firms (of which at least

one partner is an incorporated accountant). The book contains the names of 5,225 members, of whom 4,288 are in England and Wales, 108 in Scotland, 132 in Ireland, 697 in the British Dominions, Colonies and foreign countries. The society has district organisations in twenty of the leading towns of Great Britain and Northern Ireland, and there are also branches of Incorporated Accountants in Scotland, Ireland, Canada, Australia and South Africa.

A special section of the book is devoted to the examinations and publications of the society, to the facilities offered at Incorporated Accountants' Hall and to the Incorporated Accountants' Benevolent Fund.

The current volume extends to 1,063 pages, and contains, in addition to the foregoing, the full regulations of the society.

H.

Books Received.

Tax Cases. Vol. XIV. Part VIII. Reported under the direction of the Board of Inland Revenue. pp. 543 to 632. 1930. H.M. Stationery Office. 1s. net.

Conveyancers' Scales. F. W. Broadgate. Large Crown 8vo. 65 pp. London: Effingham Wilson. 2s. 6d. net.

The Juridical Review. Vol. XLII, No. 1. 1st March, 1930. Edinburgh: W. Green & Son, Ltd. 5s. net.

The Law Quarterly Review. Vol. XLVI, No. 182. April, 1930. London: Stevens & Sons, Ltd. 6s. net.

Inwood's Tables of Interest and Mortality for the Purchasing of Estates and Valuation of Properties, including Logarithms of Natural Numbers and Logarithmic Interest and Annuity Tables and Moneylenders' Tables. Thirty-third edition. Sir William Schooling, K.B.E. 1930. Medium 8vo. pp. xiv and 430. London: Crosby, Lockwood & Son. 9s. net.

The Law of Banking. Sir John Paget, Bart., K.C., Hon. Fellow Institute of Bankers. 1930. Fourth edition. Large Crown 8vo. pp. xlv, 449 and (Index) 48. London: Butterworth & Co. (Publishers), Ltd. 17s. 6d. net.

The Law of Property in Land. H. Gibson Rivington, M.A. (Oxon), Solicitor. 1930. Demy 8vo. pp. xx and (with Index) 522. London: The Law Notes Publishing Offices. 21s. net.

Stone's Justices' Manual, being the Yearly Justices' Practice for 1930, with Table of Statutes, Table of Cases, Appendix of Forms and Table of Punishments. Sixty-second edition. Edited by F. B. Dingle Lye, Solicitor, Clerk to the Justices, Licensing Justices, Compensation Authority and Visitors of Licensed Houses (Lunacy) for the City of Sheffield and Clerk to the West Riding Justices, Sheffield. 1930. Large Crown 8vo. pp. cclxv and (with Index) 2,086. London: Butterworth & Co. (Publishers), Ltd. Thick and medium editions, 37s. 6d. net. Thin paper, 42s. 6d. net.

The Companies Act, 1929, with Explanatory Notes and References to Decided Cases. D. G. Hemmant, Barrister-at-Law. 1930. Ninth edition. Royal 8vo. pp. lii and (with Index) 712. London: Jordan & Sons, Ltd. 15s. net.

The Practical Man. By the late Rolla Rouse. Nineteenth edition. Part I revised by Albert Sanvil Oppé, B.A., Barrister-at-Law. Part II, Tables and Calculations, revised by Charles Livingstone Milligan, F.I.A. Demy 16mo. pp. 223 (with Index) 1930. London: Sweet & Maxwell, Ltd. 21s. net.

Law in the Making. Carleton Kemp Allen, M.C., M.A., Barrister-at-Law, Professor of Jurisprudence in the University of Oxford. 1930. Second edition. Revised and enlarged. Medium 8vo. pp. xxviii and (with Index) 405 Oxford: At the Clarendon Press. London: Humphrey Milford. 2s. net.

The Lawyers' Directory. 1930. Forty-eighth year of Publication. Medium 8vo. Part I (Directory). 339 pp. Part II (Inheritance Tax and Stock Transfer Procedure). 275 pp. Part III (Synopsis of Laws and Court Calendar) United States. pp. 279 to 1201. Canada. pp. 1214 to 1291. European and other Foreign Countries. pp. 1297 to 1689. American Copyright Laws, Patent Law, Trade Marks, Prints and Labels. pp. 1715 to 1718. Forms, 1719 to 1940. Philadelphia Pa.: Sharp & Alleman Co., Publishers, Burd. Building, S.W., cor. Ninth and Chestnut Streets.

The Relations between Barristers, Solicitors and The Public or Lawyers and their Clients. Third edition. By a Barrister. Crown 8vo. 1930. pp. viii and 130. London: Effingham Wilson. 5s. net.

In Parliament.

Progress of Bills.

House of Lords.

Land Drainage Bill [H.L.]. Read the First Time. [25th March.

Workmen's Compensation (Silicosis) Bill [H.L.]. Read the First Time. [25th March.

Performing Animals (Regulation) Amendment Bill. Read the Third Time and passed, and sent to the Commons. [1st April.

Reservoirs (Safety Provisions) Bill [H.L.]. Read the Third Time and sent to the Commons. [1st April.

House of Commons.

Tithe Remission Bill. Read the First Time. [26th March.

Consolidated Fund (No. 3) Bill. Read the Third Time and passed. [27th March.

Coalmines Bill. Read the Third Time. [3rd April.

Questions to Ministers.

COMMON LAND (ENCLOSURE).

Mr. N. Buxton (in reply to Mr. Ede) said the number of applications received during 1930 under s. 194 of the Law of Property Act, 1925, for the Ministry's sanction to the inclosure of common lands has been five, affecting altogether 1,627 square yards of land. One of these applications has been granted, the remaining four being still under consideration. The application which was granted affected only 100 square feet of land, and in all the circumstances of the case it was not considered necessary to require that an area, equivalent to the area enclosed, should be added to the common. [24th March.

CREDITS.

Mr. N. Buxton (in reply to Mr. Sawyer) said the only annual liability falling upon his Department or upon the Treasury to meet public expenses in connexion with the Agricultural Credits Act, 1928, is a contribution to the cost of administration of the Agricultural Mortgage Corporation amounting to £10,000 per annum for the first ten years. This is borne on the Vote of the Ministry of Agriculture and up to now £10,000 has been paid. The Treasury has made an advance to the Corporation of £650,000 free of interest, for a maximum period of sixty years. It has also paid the underwriting expenses, amounting to £62,500, in respect of the issue of £5,000,000 debentures by the Corporation. [24th March.

PASSPORTS.

In reply to Mr. Day, Mr. A. Henderson said no negotiations for the abolition of passports are in progress. I would observe that, although an arrangement between the Scandinavian countries provides for the abolition of passports under certain conditions in the case of their respective nationals entering one another's territories, a so-called "Scandinavian travel card" is required instead. [24th March.

COMPANIES ACT, 1929.

Mr. A. M. Samuel asked the President of the Board of Trade whether, having regard to recent disclosures, he will

amend the Companies Act, 1929, so as to provide that before publication of a prospectus inviting subscriptions to a company, a sum of not less than 20 per cent. of any part of the issue of capital which has been underwritten shall be deposited in cash with the bankers of the company ?

Mr. W. R. Smith : I have noted the hon. Member's suggestion for investigation when the desirability of introducing amending legislation is being considered.

[24th March.

Mr. Mander asked the President of the Board of Trade if he will consider the advisability of introducing legislation for the establishment, in the case of companies of diffused ownership, of a supervisory council representing the shareholders ?

Mr. W. Graham : I would remind the hon. Member that the directors are appointed by and responsible to the shareholders, and I do not think it would be desirable to diminish the directors' authority and responsibility by the institution of a council to supervise them. [25th March.

CINEMATOGRAPH FILMS ACT.

Mr. Day asked the President of the Board of Trade whether any representations have been made to him, either by the associations or societies connected with the cinematograph industry or by private exhibitors, asking that Part I of the Cinematograph Films Act, 1927, should be amended, in view of the inability of the exhibitors to procure sufficient good British films to comply with the requirements of the Act ?

Mr. W. Graham : I have just received a resolution on this subject from the Cinematograph Exhibitors' Association, which is under consideration. [25th March.

GREAT BRITAIN AND UNITED STATES (MARITIME LAW).

Colonel Wedgwood asked the Secretary of State for Foreign Affairs whether any negotiations have yet been entered into with the United States of America to define and agree on the right of search and capture of private property at sea in time of sanctions ?

Mr. A. Henderson : The answer is in the negative.

[26th March.

TRADE DISPUTES BILL.

Mr. Oswald Lewis asked the Attorney-General when he proposes to introduce the Bill which appears under his name on the Orders of the Day relating to trade disputes and trade unions ?

The Solicitor-General (Sir James Melville) : The Bill will be introduced as soon as Parliamentary time permits.

[27th March.

STREET OFFENCES.

Mr. Graham White asked the Home Secretary if it is the present intention of the Government to introduce legislation to give effect to the recommendations of the Street Offences Committee ?

Mr. Clynes : I regret I do not see my way at present to introduce legislation upon this subject. [27th March.

CHILDREN ACT, 1908.

In reply to Captain Peter Macdonald.

Mr. Clynes said : It is the intention of the Government to introduce a Bill to amend the Children Act, 1908 ; but I regret that it is impossible in view of the pressure of Parliamentary business to take the Bill this Session.

[27th March.

JUSTICES OF THE PEACE.

Lieut.-Colonel Ruggles-Brise asked the Home Secretary if he is considering the introduction of legislation to deal with the practice whereby Justices of the Peace receive payment for loss of time entailed by their magisterial duties from organisations of which they are members ?

Mr. Clynes : Not at present. [27th March.

NATIONAL HEALTH INSURANCE (SICKNESS CERTIFICATES).

Sir K. Wood asked the Minister of Health whether there has been any evidence lately brought to his notice of the laxity of certain doctors in issuing sickness certificates under the National Health Insurance Act ; and whether it is proposed to issue any new regulation in connection therewith ?

Miss Lawrence : This subject has been under discussion with representatives of those concerned for a considerable time, and the draft of a new regulation with respect to the issue of medical certificates for National Health Insurance purposes will be published at a very early date.

[31st March.

COMMON LAND (ROAD AND RAIL DEVELOPMENT SCHEMES).

Mr. Ede asked the Minister of Agriculture if schemes for new railways or widenings of existing railways which involve the acquisition of common land and manorial wastes are brought to the notice of his Department ; and, if so, what steps he takes to secure that an area at least equivalent to that so taken from the common or waste shall be added ?

Mr. N. Buxton : By Standing Orders of this House, Nos. 30 and 33 (17), where power is sought in a Private Bill to take any common land for the purpose of the Bill, particulars must be deposited at the office of the Ministry, which makes a report to Parliament upon the proposals. In framing its report the Ministry invariably gives due consideration to the question whether an area at least equivalent to that to be taken from the common should be added thereto and, unless there are special circumstances which would make such a suggestion unreasonable, recommends the insertion of a provision to that effect. The Standing Orders do not require any reference to the Ministry in cases where the land to be acquired is manorial waste, which is not common. [31st March.

Societies.

United Law Society.

A meeting of the Society was held in the Middle Temple Common Room, on Monday 31st March, Mr. E. H. Pearce in the chair. Mr. D. M. Oppenheim proposed " That in the opinion of this house, the case of *Re Ross, Ross* v. *Waterfield* [1929], 46 T.L.R. 61, was wrongly decided." Mr. F. B. Guedalla opposed. There also spoke—Messrs. Pearce, Wood-Smith, Hughes and Stevens. The opener having replied, the motion was put before the house and defeated by two votes, three voting for the motion and five against.

Law Students' Debating Society.

At a meeting of the Society held at The Law Society's Hall, on Tuesday the 1st inst. (Chairman, Mr. H. J. Baxter), the subject for debate was as follows :—

Moot.—A, the licensed owner of a wireless set, habitually so operates it as to interfere by oscillation with (1) The reception by B, his next-door neighbour and a licensed owner of a wireless set, of the programmes broadcast by the London Regional, Midland Regional and Paris stations, all of which he could otherwise perfectly obtain ; (2) The reception by all other owners of wireless sets of similar range in the same village, the whole of which lies within one mile of A's house, of the programmes broadcast by the Midland Regional station, but not those broadcast by the London Regional and Paris stations. B had habitually listened to the programmes broadcast by the London and Midland Regional stations, and when these were not operating to those broadcast by the Paris station, but his enjoyment of all has now been entirely spoilt.

Motion.—That B has an action against A for damages and an injunction in respect of such interference with the reception of the London Regional, Midland Regional and Paris stations.

Mr. W. M. Pleadwell opened in the affirmative ; Mr. P. H. North Lewis seconded in the affirmative. Mr. V. B. Foden Pattinson opened in the negative ; Mr. A. Kramer seconded in the negative. The following members also spoke : Messrs. G. A. Thesiger, T. M. Jessup, J. C. Christian-Edwards, C. F. S. Spurrell, W. L. F. Archer, S. Lincoln, C. N. Bushell, and a visitor (Mr. N. F. Henlé). The opener having replied, and the Chairman having summed up, the motion was carried by two votes. There were sixteen members and one visitor present.

The London Solicitors' Golfing Society.

We are asked by the Hon. Secretary (Mr. H. Forbes White) to state that the various Challenge Cups of the London Solicitors' Golfing Society have been placed on view in a show-case in the Upper Library of The Law Society, and he hopes that members of the society will take an early opportunity of inspecting them."

It is hoped that this information may also be of interest to all members of the profession generally.

Rules and Orders.

TAXATION OF COSTS (PRINCIPAL CLERKS) ORDER, 1930.

Whereas by Section 105 of the Supreme Court of Judicature (Consolidation) Act, 1925, it is enacted that the several officers of the Central Office of the Supreme Court shall perform such duties and have such powers in relation to the business of the Supreme Court as the Lord Chancellor may by Order direct;

And whereas by Rule 18 of Order LXV of the Rules of the Supreme Court, 1883, it is prescribed that the Lord Chancellor may by order direct that the taxation of costs in any particular class of business to be specified in the Order shall be referred to one or more Taxing Masters or taxing officers to be named or described in the Order; and that subject to any such directions the business of the Taxing Department of the Central Office, known as the Supreme Court Taxing Office, shall be regulated and distributed by the Taxing Masters in such manner and order as the Taxing Masters may deem expedient;

And Whereas it is desirable that the principal clerks of the Supreme Court Taxing Office should have such powers and perform such duties in relation to the taxation of costs as hereinafter appears:

Now, therefore, I, John Lord Sankey, Lord High Chancellor of Great Britain, in exercise of the powers mentioned above and of all other powers enabling me in this behalf do hereby order and direct as follows:

1. The principal clerks of the Supreme Court Taxing Office shall, subject to the provisions of this paragraph, have power as taxing officers to tax bills of costs as between party and party where the total amount of the bill or bills under any order or reference does not exceed £200 and bills of costs as between solicitor and client where the amount of the bill or bills does not exceed £150, exclusive of the increase prescribed by Rule 10A or Rule 10B of the said Order LXV:

Provided that:—

(i) Bills for taxation under the Solicitors Acts as between a Solicitor and his client shall be taxed by a Taxing Master;

(ii) A Taxing Master may reserve for taxation by himself any particular case or class of cases;

(iii) In taxing bills the principal clerks shall act under the supervision of the Taxing Masters and shall have regard to any directions which may be given them by the Taxing Masters;

(iv) If any party before the commencement of the taxation objects to the bill or any part of it being taxed by the principal clerk, the bill or the part to which the objection relates shall be taxed by the Taxing Master;

(v) Where a party who is dissatisfied with the allowance or disallowance of the whole or any part of any items in a bill taxed by a principal clerk as taxing officer in pursuance of this Order, carries in objections to the taxation under paragraph (39) of Rule 27 of the said Order LXV, the objections shall be dealt with under paragraph (40) of that Rule by a Taxing Master.

2. A principal clerk shall have power to sign allocaturs in respect of any King's Bench taxation which has taken place before him where the amount of the bill of costs does not exceed £50, exclusive of the increase prescribed by Rule 10A or Rule 10B of the said Order LXV.

3. The principal clerks shall, in addition to the duties performed by them as taxing officers under this Order, perform such duties in relation to the business of the Taxing Office as may be within their powers and as the Taxing Masters may direct.

4. This Order may be cited as the Taxation of Costs (Principal Clerks) Order, 1930, and shall come into operation on the 1st day of April, 1930.

Dated this 19th day of March, 1930. *Sankey*, C.

THE SOLICITORS' LAW STATIONERY SOCIETY, LIMITED.

The Solicitors' Law Stationery Society, Limited (the proprietors of THE SOLICITORS' JOURNAL) report that sales for the year 1929 amounted to £320,043 (against £310,506 for 1928) and the profit to £51,467 (against £45,728). A balance of £9,817 was brought forward, the balance now available being £61,284. The directors recommend that a dividend of 12 per cent. be paid for the year (against 10 per cent.). As the dividend exceeds 3 per cent. a bonus is distributable, under the Articles of Association, among solicitors whose accounts with the Society during last year exceeded £50. A bonus is also payable to the staff under the profit-sharing scheme. The dividend and bonuses absorb £46,087, and £5,000 (against £8,000) is to be added to reserve, leaving £10,198 to be carried forward. The annual meeting will be held at 102/107, Fetter-lane, E.C.4, on 8th April, at 12 noon.

Legal Notes and News.

Honours and Appointments.

Mr. GRAHAM WILSON, Solicitor, Deputy Town Clerk of Hull, has been appointed Town Clerk of Maidstone in succession to Mr. S. Lance Monckton. Mr. Wilson was admitted in 1920.

His Grace The Governor of Northern Ireland has been pleased to appoint Mr. J. F. ARTHUR-SIMMS, M.A., Solicitor, Strabane, to be Crown Solicitor and Sessional Crown Solicitor for the County of Tyrone.

Mr. ARTHUR PAGE, K.C., a Puisne Judge of the High Court, Calcutta, has been appointed Chief Justice of the High Court of Judicature, Rangoon, in succession to the late Sir John Guy Rutledge. Mr. Page was called by the Inner Temple in 1901, and took silk in 1922.

Mr. THOS. JAS. T. BACKHOUSE, Solicitor, Blackburn, has been appointed Clerk to the Justices of that county borough. Mr. Backhouse was admitted in 1899.

Professional Announcements.

(2s. per line.)

HAWES & UDALL, formerly of 7 Great Winchester-street, E.C.2, announce that they have removed their offices to 309/11, Bank-chambers, 29, Southampton-buildings, Chancery-lane, W.C.2. Telephone: Holborn 1711.

REDEMPTION OF TITHE RENT-CHARGE.

The Minister of Agriculture and Fisheries announces that, for the purpose of the redemption of tithe rent-charge, for which application is made after the 31st March, 1930, until further notice, the compensation for redemption will be twenty-two times the net amount of the tithe rent-charge after the deductions prescribed by the Tithe Acts, 1918 and 1925, have been made.

FRAUDULENT SOLICITORS CONVICTED.

For fraudulent conversion of clients' money Horace Albert Dixon (forty) a solicitor, who had practised in Piccadilly, W., as Albert Dixon and Son, was at the Old Bailey, on Wednesday, sentenced to four years penal servitude. His managing clerk Joseph Clarke Saxton was at the Central Criminal Court on Monday, found "not guilty" on a similar charge, and was discharged.

George Gordon Henshall Witchell (forty-three), solicitor of New Romney, Kent, and formerly coroner for Romney Marsh and clerk to Lydd and Dymchurch justices, was on Wednesday, at the Old Bailey, sentenced to fifteen months imprisonment in the Second Division for fraudulent conversion of clients' money.

INTERNATIONAL CONGRESS FOR THE PROTECTION OF CREDITORS. VIENNA, 1930.

In agreement with the Austrian Government, as well as the competent economic organizations, a committee, consisting of a number of university professors, judges and prominent representatives of commerce, trade and industry decided, at the instigation of the Creditoren Verein von 1870, in a session on 23rd January, 1930, on the occasion of the celebration of the sixtieth anniversary of the existence of the above-named Creditoren Verein, to hold an International Congress for the Protection of Creditors.

The Congress will take place from 31st May to 3rd June, under the patronage of the Austrian Federal Minister of Justice, Dr. Franz Slama, and will deal with all legislative and organizing questions regarding the improvement of the safety of the credit business.

The programme the exact nature of which will be published shortly, will cover the most important problems of law (insolvency, preventive composition, deed of assignment, compulsory liquidation outside of bankruptcy, reform of bankruptcy proceedings, international uniformity of the insolvency law, insolvency statistics, individual credit protection, development of commercial information, summary credit control, credit insurance, etc.)

The relative papers will be read by the most competent persons of the various European countries and numerous eminent representatives of international law, prominent lawyers and representatives of the economic life from various States will participate in the discussion.

Judges and lawyers intending to attend the congress are requested to apply to the Creditoren Verein von 1870, (Congress Office, Vienna I, Zelinkagasse 10.) at an early date.

PERMANENT COURT OF INTERNATIONAL JUSTICE

We understand that the Secretary-General of the League of Nations has made arrangements for the election in September of Judges of the Permanent Court of International Justice to take the places of those whose term will expire at the end of this year.

Insurance Notes.

LAW FIRE INSURANCE SOCIETY LIMITED.

In spite of the fire waste experience in 1929, which has been without parallel since 1923, the Law Fire Insurance Society Limited are able to record a successful year of trading.

The aggregate premium income of £287,701 is the largest in the history of the society, and shows an advance of £3,837 on the total for the previous year. This increase, to which both fire and accident departments have contributed, represents business of the highest quality under the control of the legal connections of the society.

With a fire claims ratio of 29.6 per cent. and an accident claims ratio of 35.3 per cent., the society was able to show a trading profit on all sections of £94,299.

EQUITY AND LAW LIFE ASSURANCE SOCIETY.

At the annual meeting of the above Society, held on Tuesday last, it was stated that the new assurances amounted to £2,043,719 under 478 policies, of which £1,708,219 has been retained by the Society, that the gross new premiums amounted to £730,271, and that the amount of the total assurances in force at the end of the year was £18,593,452.

The profit on reversions falling in during the year, together with the increase in value on the quinquennial re-valuation of those remaining on the books, amounted to £100,773. The gross rate of interest earned on the entire funds, excluding reversions, was £5 10s. 6d., whilst the corresponding net rate in the previous year, after deduction of income tax, was £4 12s. 7d.

The claims by death under 167 policies, assuring 128 lives, amounted to £529,599 and 172 endowment assurances, amounting to £136,296, matured. The total funds amounted at the end of the year to no less than £9,024,403.

Building Society Notes.

TEMPERANCE PERMANENT BUILDING SOCIETY.

At the general meeting of the Temperance Permanent Building Society, held recently, the chairman (Mr. William Bingham, J.P.), drew attention to the large expansion in the business of the society, which, he pointed out, had been carrying on its work for seventy-six years.

The sum of £906,793 was advanced on house and shop property (mainly to occupying purchasers) during 1929, bringing the mortgage asset up to £3,803,370.

After allowing for withdrawals there was a net increase of £186,635 in the share capital, which now amounts to the sum of £2,889,206.

The total assets now stand at £4,017,153, being an increase of £247,000.

£39,577 was added to the reserve, which now amounts to £443,660, stated to be the largest reserve in proportion to liabilities of any important building society in the country, £132,823 of which is invested in trustee securities.

Court Papers.

Supreme Court of Judicature.

ROTA OF REGISTRARS IN ATTENDANCE ON

DATE.	EMERGENCY ROTA.	APPEAL COURT NO. 1	MR. JUSTICE EVE.	MR. JUSTICE MAUGHAM.
M'nd'y April 7	Mr. Jolly	Mr. More	Mr. Hicks Beach	Mr. More
Tuesday .. 8	Hicks Beach	Ritchie	*Andrews	*Hicks Beach
Wednesday 9	Blaker	Andrews	*More	Andrews
Thursday . 10	More	Jolly	*Hicks Beach	*More
Friday .. 11	Ritchie	Hicks Beach	*Andrews	Hicks Beach
Saturday .. 12	Andrews	Blaker	More	Andrews

DATE.	MR. JUSTICE BENNETT.	MR. JUSTICE CLAUSON.	MR. JUSTICE LUXMOORE.	MR. JUSTICE FARWELL.
M'nd'y 7	Mr. Andrews	Mr.*Jolly	Mr. Blaker	Mr. Ritchie
Tuesday .. 8	More	Ritchie	Jolly	*Blaker
Wednesday 9	Hicks Beach	*Blaker	Ritchie	*Jolly
Thursday . 10	Andrews	Jolly	Blaker	*Ritchie
Friday .. 11	More	*Ritchie	Jolly	Blaker
Saturday .. 12	Hicks Beach	Blaker	Ritchie	Jolly

*The Registrar will be in Chambers on these days, and also on the days when the Courts are not sitting.

The EASTER VACATION will commence on Friday, the 18th day of April, 1930, and terminate on Tuesday, the 22nd day of April, 1930, inclusive.

Stock Exchange Prices of certain Trustee Securities.

Bank Rate (20th March, 1930) 3½%. Next London Stock Exchange Settlement Thursday, 24th April, 1930.

	Middle Price 2nd Apl. 1930.	Flat Interest Yield.	Approximate Yield with redemption.
English Government Securities.		£ s. d.	£ s. d.
Consols 4% 1957 or after	88⅜	4 10 2	—
Consols 2½%	56¼	4 8 10	—
War Loan 5% 1929-47	103	4 17 4	—
War Loan 4½% 1925-45	100	4 10 0	4 10 0
War Loan 4% (Tax free) 1929-42	101¼	3 19 0	3 17 6
Funding 4% Loan 1960-90	91	4 7 11	4 9 0
Victory 4% Loan (Available for Estate Duty at par) Average life 35 years	91½	4 4 8	4 6 0
Conversion 5% Loan 1944-64	103¼xd	4 16 9	4 15 9
Conversion 4½% Loan 1940-44	99⅝	4 10 3	4 10 6
Conversion 3½% Loan 1961	78½	4 9 2	—
Local Loans 3% Stock 1912 or after	65½	4 10 11	—
Bank Stock	256½	4 13 7	—
India 4½% 1950-55	87	5 3 6	5 9 0
India 3½%	64	5 9 5	—
India 3%	55	5 9 1	—
Sudan 4½% 1939-73	94	4 15 9	4 16 6
Sudan 4% 1974	87	4 12 0	4 14 0
Transvaal Government 3% 1923-53 (Guaranteed by British Government, Estimated life 15 years.)	83½	3 11 10	4 2 3
Colonial Securities.			
Canada 3% 1938	90	3 6 8	4 10 0
Cape of Good Hope 4% 1916-36	94	4 5 1	5 2 0
Cape of Good Hope 3½% 1929-49	82	4 5 4	4 19 6
Ceylon 5% 1960-70 (First Dividend £2 5s., 1st August, 1930.)	102¾	5 0 0	5 0 0
Commonwealth of Australia 5% 1945-75	94	5 6 5	5 7 0
Gold Coast 4½% 1956	94	4 15 9	4 18 0
Jamaica 4½% 1941-71	93	4 16 9	4 18 3
Natal 4% 1937	94	4 5 1	5 2 0
New South Wales 4½% 1935-45	86½	5 4 0	5 17 6
New South Wales 5% 1945-65	93	5 7 6	5 10 0
New Zealand 4½% 1945	96	4 13 9	4 17 6
New Zealand 5% 1946	102	4 18 0	4 16 3
Nigeria 5% 1950-60 (First Dividend £1 15s., 1st August, 1930.)	102	4 19 6	4 19 0
Queensland 5% 1940-60	91	5 9 11	5 12 6
South Africa 5% 1945-75	102	4 18 0	4 17 9
South Australia 5% 1945-75	91½	5 9 3	5 10 3
Tasmania 5% 1945-75	91½	5 9 3	5 10 0
Victoria 5% 1945-75	91½	5 9 3	5 10 3
West Australia 5% 1945-75	91½	5 9 3	5 10 3
Corporation Stocks.			
Birmingham 3% on or after 1947 or at option of Corporation	84	4 13 9	—
Birmingham 5% 1946-56 (First Dividend £1 5s., 1st July, 1930.)	101	4 19 0	4 19 3
Cardiff 5% 1945-65	100	5 0 0	5 0 0
Croydon 3% 1940-60	70	4 5 9	4 18 3
Hastings 5% 1947-67 (First full half year's Dividend, 1st October, 1930.)	103½	4 16 6	4 14 0
Hull 3½% 1925-55	79	4 8 7	4 19 0
Liverpool 3½% Redeemable by agreement with holders or by purchase	74	4 14 7	—
London City 2½% Consolidated Stock after 1920 at option of Corporation	54½	4 11 9	—
London City 3% Consolidated Stock after 1920 at option of Corporation	66	4 10 11	—
Manchester 3% on or after 1941	64	4 13 9	—
Metropolitan Water Board 3% "A" 1963-2003	65	4 12 4	—
Metropolitan Water Board 3% "B" 1934-2003	66	4 10 11	—
Middlesex C.C. 3½% 1927-47	84	4 3 4	4 18 0
Newcastle 3½% Irredeemable	72	4 17 3	—
Nottingham 3% Irredeemable	62	4 16 9	—
Stockton 5% 1946-66	100	5 0 0	5 0 0
Wolverhampton 5% 1946-56	100	5 0 0	5 0 0
English Railway Prior Charges.			
Gt. Western Rly. 4% Debenture	84	4 15 3	—
Gt. Western Rly. 5% Rent Charge	101	4 19 0	—
Gt. Western Rly. 5% Preference	97	5 3 1	—
L. & N.E. Rly. 4% Debenture	81	4 18 9	—
L. & N.E. Rly. 4% 1st Guaranteed	70	5 14 4	—
L. & N.E. Rly. 4% 1st Preference	77	5 3 11	—
L. Mid. & Scot. Rly. 4% Debenture	82½	4 17 0	—
L. Mid. & Scot. Rly. 4% Guaranteed	80	5 0 0	—
L. Mid. & Scot. Rly. 4% Preference	74	5 8 1	—
Southern Railway 4% Debenture	82½	4 17 0	—
Southern Railway 5% Guaranteed	98½	5 1 6	—
Southern Railway 5% Preference	96	5 4 2	—

VALUATIONS FOR INSURANCE. It is very essential that all Policy Holders should have a detailed valuation of their effects. Property is frequently very inadequately insured, and in case of loss insurers suffer accordingly. **DEBENHAM STORR & SONS (LIMITED)**, 26, King Street, Covent Garden, W.C.2, the well-known chattel valuers and auctioneers (established over 100 years), have a staff of expert valuers and will be glad to advise those desiring valuations for any purpose. Jewels, plate, furs, furniture, works of art, bric-a-brac, a speciality. 'Phones: Temple Bar 1181-2.

YOUNG Solicitor (23), November Final, desires post as Assistant Conveyancing and general practice. Trained in busy office.—Write Box 258, Solicitors' Journal, 29 Breams-buildings, E.C.4.

SOLICITOR peruses Titles, draws Conveyances and other documents, looks up points, etc., etc., for busy solicitors by return of post.—Write Box 271, Solicitors' Journal, 29, Breams-buildings, E.C.4.

SOLICITOR'S Managing Clerk, unadmitted, wide experience litigation, conveyancing, common law; pleads fresh start any capacity, moderate salary; can furnish guarantee.—Lex, c/o W. W. Jemmett, F.I.S.A., Secretary, Central D.P.A. Society, Victory House, Leicester-square, W.C.2.

EXPERIENCED Clerk (36), accustomed litigation and City practice; also shorthand and typing.—Apply Box 326, Solicitors' Journal, 29, Breams-buildings, E.C.4.

YOUNG EXPERIENCED SOLICITOR with own dictaphone would help overworked solicitor evenings at agreed terms. Litigious and conveyancing; good credentials.—Box 327, Solicitors' Journal, 29, Breams-buildings, E.C.4.

EX-OFFICERS AND OTHER RANKS.

THE Proprietors of The Solicitors' Journal have placed this space at the disposal of THE BRITISH LEGION OFFICERS' ASSOCIATION, EMPLOYMENT BUREAU, 3-4, Clement's Inn, Strand, London, W.C.2 (Telephone: Holborn 5769), to whom all replies should be addressed, quoting number of advertisement, date of insertion, and the name of this paper.

EX-OFFICER, Royal Artillery, 37, Public School, F.R.G.S., Gray's Inn, desires post agent, manager or secretary plantation estate in tropics; 6½ years' organising and administrative work in West Africa. 11769

TRAINED and Experienced Advertising Manager wishes post as executive or assistant to commercial firm; 10 years' experience with public companies. Good organiser. Conversant with systematic office management and general factory practice. Dis. 329

EX-OFFICER, Public School and University man (34), married; young family; requires post immediately; secretarial, scholastic or any reasonable employment. Last appointment held 8 years. Testimonials and references. Dis. 326

CAPTAIN, ex-ranker, service S. African campaign, Zulu Rebellion 1906, and France and Belgium Great War, desires position collector, caretaker, etc. Good office man; stenographer; excellent references. Strictly temperate. 11805

RETIRED Officer, 45, desires post as Superintendent or manager of institution, boys' home, social or juvenile club. Works welfare, etc. Wife late nurse children's home. Exceptional experience of juvenile activities. 11744

URGENTLY Required by ex-Captain (R.A.S.C., M.T.), work of any sort; go anywhere; do anything. Over 25 years' experience driving and maintenance all makes cars, etc. Experience office routine and storekeeping. Public school education. Married. 4981

PRACTICES AND PARTNERSHIPS.

LAW.—Wanted at once in old-established country practice in the Midlands with valuable appointments, Solicitor (Public School or University man not under 30 years of age) experienced in conveyancing and general practice of country office, with a view to a junior partnership. Must have necessary capital.—Box 377 Solicitors' Journal, 29, Breams-buildings, E.C.4.

SOLICITOR, elderly, with offices near Bank, invites communications from a (young) solicitor (man or woman) with a view to a joint working arrangement.—Box 378, Solicitors' Journal, 29, Breams-buildings E.C.4.

SUCCESSION in Newcastle-upon-Tyne legal practice—wanted to purchase—immediate succession not essential—would consider working arrangement for indefinite period with view to succession.—Box 380, Solicitors' Journal, 29 Breams' Buildings, E.C.4.

SOLICITOR with substantial and rapidly increasing general practice, West Central district, desires partner with moderate capital; one experienced in litigation preferred.—Write Box 366, Solicitors' Journal, 29, Breams-buildings, E.C.4.

SOLICITOR (29), admitted 1927, Public School, experienced Conveyancing, Trust and Probate practice, desires partnership or position as Assistant with view to partnership. London or Home Counties. Capital available.—Box 361, Solicitors' Journal, 29, Breams-buildings, E.C.4.

SOLICITOR desires to purchase old-established general and conveyancing practice in or near London showing substantial profits; or early succession.—Box 99, Solicitors' Journal, 29, Breams-buildings, E.C.4.

SOLICITOR (35), M.A., Oxon, Commissioner for Oaths, desires partnership in old-established Conveyancing and General Country Practice; preferably in Chester or neighbouring counties. Wide experience in conveyancing, trust and family business and general practice. Able to introduce business; necessary capital available.—Box 246, Solicitors' Journal, 29, Breams-buildings, E.C.4.

PARTNER required in old-established conveyancing and general practice in South Coast market town (golf, shooting, boating, etc., available). Applicant must be ex-public school, articled in country, and capable of working without supervision. Some advocacy. Share £500—£600 or more, for sale. Prospects of increase. Write fully as to age, education, experience, etc.—Box 349, Solicitors' Journal, 29, Breams-buildings, E.C.4.

FOR SALE.—Young Solicitor required to take over small general practice in Kent. London 10 miles. Advocacy and private means essential. Easy terms for suitable man.—Box 294, Solicitors' Journal, 29, Breams-buildings, E.C.4.

SOLICITOR, practising own account, desires to purchase established progressive Conveyancing and General Practice producing average net profit £1,000 per annum in London.—Box 124, Solicitors' Journal, 29 Breams-buildings, E.C.4.

SOLICITOR, admitted 1923, in growing general practice in City, requires young partner, with either some clients of his own, or with small capital in return for half share.—Write Box 365, Solicitors' Journal, 29, Breams-buildings, E.C.4.

ARTICLED CLERKS, &c.

VACANCY in newly-established Manchester office for energetic articled clerk; personal supervision and tuition assured; premium essential.—Box 314, Solicitors' Journal, 29, Breams-buildings, E.C.4.

SOLICITOR, with busy and growing general practice, has vacancy for Articled Clerk. Personal supervision. Premium required, part returned.—Apply, Box 146, Solicitors' Journal, 29 Breams-buildings, E.C.4.

SOLICITOR, general practice and clerk to local authority in growing South Coast town, has vacancy for articled clerk. Public school man preferred. Good prospects for suitable man used to country life.—Box No. 87, Solicitors' Journal, 29, Breams-bldgs., E.C.4.

INVESTMENTS.

MESSRS. GILL & GILL, 35, Maddox-st., W.1, have fund of £70,000—£80,000 available for Investment in good class property or Ground Rents; can be divided. Also £10,000—£15,000 available for Weeklies on Short Leaseholds.—Write fully to above.

£5,000 REQUIRED on mortgage of strongly built business premises. Valuable road frontage. Centre of large business town 40 miles London. Substantial borrower.—Reply to "F.S.I.," Box 375, Solicitors' Journal, 29, Breams-buildings, E.C.4.

SECURE Shop Investment, paying over 8 per cent. Grand main road position on the wonderful L.C.C. Estate, Burnt Oak, N.W. Capital shop, fitted handsome shop front, let to banker and confectioner doing a huge turnover. Spacious and soundly constructed brick-built bakery at rear, recently erected at the cost of over £500. Good upper part of two floors over shop. Let on full repairing and insuring lease at £325 per annum L.C.C. Lease 99 years. Ground rent £25 per annum. Price £3,600 for quick sale, or close offer.—Leslie Raymond, F.S.I., F.A.I., 24-25, The Mall, Edgware, N.W.

OFFICES.

SOLICITOR, with offices in The Adelphi, Charing Cross, desires to meet another Solicitor, to share Office expenses: could have sole use of one room.—Box 363, Solicitors' Journal, 29, Breams-buildings, E.C.4.

INVESTIGATIONS.

ENQUIRIES and INVESTIGATIONS.—John Conquest, 36 Great James-street, Bedford-row, W.C.1 (Holborn 3866). Established 1899.

MISCELLANEOUS.

SHOP PREMISES required in large Provincial Towns and Suburbs for Multiple Firm. Would rent or buy.—Write, first instance, Gill & Gill, 35, Maddox-street, W.1.

FIXED INCOMES.—HOMES FURNISHED on an equitable system of DEFERRED PAYMENT, specially adapted for those with fixed incomes who do not wish to disturb investments. The largest stock in the world to select from. All goods delivered free by Maple's own Motor Service direct to customers' residences in thirty-six counties.—Write for particulars to MAPLE & CO., Tottenham Court-road, London, W.1.

INFORMATION REQUIRED.

2s. per line.

RE JAMES MADEN, F.R.S., M.Inst.C.E., decd., Late of Calcutta, India, and Cape Town and King Williams Town, South Africa, formerly Chief Engineer to the Calcutta Improvement Trust who died on the 15th March 1930. All persons having in their possession any WILL or other Testamentary Disposition made by the above-named deceased, or who know of the existence or probable existence of any such Will or Testamentary Disposition are desired to COMMUNICATE immediately with Michael Abrahams, Sons & Co., solicitors, of 110, Bishopsgate, London, E.C.2. (South African Newspapers please copy.)

IVES — STONE — RUSSELL. — Information wanted as to descendants of GEORGE STONE, of Whitecross-street, St. Luke's, London, and CHARLES STONE, Book-keeper, of Regent-road, Manchester; also of HENRY GEORGE RUSSELL, his son-in-law, of Blackfriars-road, London, S.E., and of RICHARD IVES, Cab Proprietor, of Salford.—Please COMMUNICATE with Box No. 442, c/o White's Ltd., 72-78, Fleet-street E.C.4.

MISS CHRISTIANA SUSANNA LOUISA WARD, late of 24 Halifax-road, Cambridge, died on the 7th March, 1930. Any person who has knowledge or custody of a WILL made by the above is asked to COMMUNICATE at once with Messrs. Beachcroft, Hay and Ledward, Solicitors, 29, Bedford-square, London, W.C.1.

HELEN STRACHAN LLOYD THOMAS, decd., late of Eastbourne and Byfleet.—Will any Solicitor or other person having in his possession a Will or draft of a Will of the above-named deceased, kindly COMMUNICATE at once with the undersigned?—Stephenson, Harwood & Tatham, 16, Old Broad-street, London, E.C.2, Solicitors.

ARTHUR H. D. GILLIES, of 8, India-street, Edinburgh, hereby gives notice that from and after this date he will be RESPONSIBLE FOR HIS OWN DEBTS ONLY and that no other person has authority from him to pledge his credit.—Smith & Watt, S.S.C., 5, Lynedoch-place, Edinburgh, Agents for the said Arthur H. D. Gillies 26th March, 1930.

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